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3 **EXHIBIT C**

4 **PROFFESIONAL FEES FOR THE PERIOD**
5 **MAY 1, 2020 THROUGH MAY 31, 2020**

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PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/01/2020				
Boyce, Kyle	Tie out the company's financial statements for Q1'20.	\$190.00	2.5	\$475.00
Boyce, Kyle	Discussion with L. Schloetter, B. Rice, E. Brown (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Boyce, Kyle	Discussion with L. Schloetter, E. Brown (Deloitte) regarding the financial statement tie out open review comments.	\$190.00	1.0	\$190.00
Brown, Erin	Discussion with L. Schloetter, B. Rice, K. Boyce (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Brown, Erin	Discussion with L. Schloetter, K. Boyce (Deloitte) regarding the financial statement tie out open review comments.	\$190.00	1.0	\$190.00
Brown, Erin	Clear notes to the 10Q tie out.	\$190.00	3.5	\$665.00
Jin, Yezi	Review the final audit committee presentation for Q1'2020 quarterly review.	\$350.00	0.3	\$105.00
Long, Brittany	Review the budget and staffing model.	\$310.00	1.5	\$465.00
Long, Brittany	Update the budget and staffing model.	\$310.00	1.0	\$310.00
Long, Brittany	Meeting with M. Taylor (Deloitte) to discuss 2020 staffing model and resource plan.	\$310.00	1.0	\$310.00
Nkinzingabo, Rudy	Clear responses to quarter 1 tax workpapers for archive	\$310.00	0.2	\$62.00
Rice, Blake	Continue to review tie out for required quarterly financial statement filing	\$260.00	2.5	\$650.00
Rice, Blake	Discussion with L. Schloetter, E. Brown, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Schloetter, Lexie	Discussion with K. Boyce, E. Brown (Deloitte) regarding the financial statement tie out open review comments.	\$210.00	1.0	\$210.00
Schloetter, Lexie	Discussion with B. Rice, E. Brown, K. Boyce (Deloitte) regarding workpaper priorities.	\$210.00	0.5	\$105.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/04/2020				
Azebu, Matt	Discussion with B. Rice, B. Martin, L. Schloetter, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Azebu, Matt	Review approach for journal entry testing.	\$260.00	1.0	\$260.00
Azebu, Matt	Prepare plan for 2020 journal entry testing.	\$260.00	1.0	\$260.00
Boyce, Kyle	Tie out the company's financial statements for Q1'20.	\$190.00	3.5	\$665.00
Boyce, Kyle	Continue to tie out the Q1'20 10Q.	\$190.00	0.5	\$95.00
Boyce, Kyle	Prepare PowerPoint slides pertaining to required fraud discussion and risk assessment for the audit team's annual planning meeting.	\$190.00	3.5	\$665.00
Boyce, Kyle	Discussion with B. Rice, B. Martin, M. Azebu, L. Schloetter, E. Brown, J. Hamner (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Brown, Erin	Discussion with B. Rice, B. Martin, M. Azebu, L. Schloetter, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Brown, Erin	Clear notes to the 10Q tie out.	\$190.00	3.0	\$570.00
Brown, Erin	Document risk assessment procedures with regards to materials and supplies testing.	\$190.00	3.5	\$665.00
Chopra, Harshita	Draft responses for the questionnaires to the audit plan to finalize audit procedures.	\$190.00	3.0	\$570.00
Chopra, Harshita	Discussion with S. Varshney (Deloitte) regarding queries in the identification of material classes of transactions and financial statement disclosures related to the Pacific Gas and Electric company 2020 Integrated Audit.	\$190.00	0.5	\$95.00
Chopra, Harshita	Continue to draft responses for the questionnaires to the audit plan to finalize audit procedures.	\$190.00	3.0	\$570.00

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May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/04/2020				
	Chopra, Harshita Continue to draft responses for the questionnaires to the audit plan to finalize audit procedures.	\$190.00	3.0	\$570.00
	Chopra, Harshita Continue to draft responses for the questionnaires to the audit plan to finalize audit procedures.	\$190.00	1.0	\$190.00
	Hamner, Jack Populate the Q1'2020 data within the charts included within the appendices to the materiality memorandum.	\$260.00	2.8	\$728.00
	Hamner, Jack Discussion with B. Rice, B. Martin, M. Azebu, L. Schloetter, E. Brown, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
	Hamner, Jack Review the company's projected income and items impacting comparability in advance of call to discuss materiality considerations for FY'20.	\$260.00	0.7	\$182.00
	Hamner, Jack Discussion with B. Rice, W. Meredith (Deloitte) regarding preliminary materiality considerations for integrated audit.	\$260.00	0.5	\$130.00
	Hamner, Jack Document preliminary materiality considerations in the FY'2020 materiality memorandum.	\$260.00	3.0	\$780.00
	Hamner, Jack Download and roll forward the prior year 2019 audit file for use during the FY'20 audit.	\$260.00	0.5	\$130.00
	Kanekar, Anish Prepare audit plan for power and utilities studio team testing of property, plant, and equipment	\$310.00	1.0	\$310.00
	Kipkirui, Winnie Meeting with B. Long (Deloitte) to discuss the current status of the internal IT Audit.	\$260.00	0.5	\$130.00
	Kipkirui, Winnie Meeting with B. Long, S. Misra (Deloitte) to discuss the 2020 interim walkthrough schedule and the current status and planning for the FY'20 internal IT Audit.	\$260.00	0.5	\$130.00

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Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/04/2020				
Kipkirui, Winnie	Prepare IT audit plan for new team members.	\$260.00	1.8	\$468.00
Kipkirui, Winnie	Document audit kick off agenda for the internal IT Audit to be performed with the PG&E team.	\$260.00	1.2	\$312.00
Kipkirui, Winnie	Prepare general IT control system risk assessment	\$260.00	1.5	\$390.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the internal IT Audit.	\$310.00	0.5	\$155.00
Long, Brittany	Prepare audit plan based on resource scheduling and client availability	\$310.00	1.5	\$465.00
Long, Brittany	Review Advisory system scoping for 2020 audit	\$310.00	1.0	\$310.00
Long, Brittany	Meeting with W. Kipkirui, S. Misra (Deloitte) to discuss the 2020 interim walkthrough schedule and the current status and planning for the FY'20 internal IT Audit.	\$310.00	0.5	\$155.00
Martin, Blake	Discussion with B. Rice, M. Azebu, L. Schloetter, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Meredith, Wendy	Meet with B. Murdock (Deloitte) to discuss 2020 audit status.	\$410.00	0.5	\$205.00
Meredith, Wendy	Discussion with T. Gillam, W. Meredith, M. Azebu, B. Rice (Deloitte) regarding audit planning for integrated audit.	\$410.00	0.5	\$205.00
Meredith, Wendy	Discussion with B. Rice, J. Hamner (Deloitte) regarding preliminary materiality considerations for integrated audit.	\$410.00	0.5	\$205.00
Misra, Saurabh	Meeting with W. Kipkirui, B. Long (Deloitte) to discuss the 2020 interim walkthrough schedule and the current status and planning for the FY'20 internal IT Audit.	\$310.00	0.5	\$155.00
Misra, Saurabh	Review Advisory IT risk assessment of SAP	\$310.00	0.5	\$155.00

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Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/04/2020				
Murdock, Elizabeth	Meet with W. Meredith (Deloitte) to discuss 2020 audit status.	\$350.00	0.5	\$175.00
Rice, Blake	Discussion with W. Meredith, J. Hamner (Deloitte) regarding preliminary materiality considerations for integrated audit.	\$260.00	0.5	\$130.00
Rice, Blake	Discussion with B. Martin, M. Azebu, L. Schloetter, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Schloetter, Lexie	Discussion with B. Rice, B. Martin, M. Azebu, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$210.00	0.5	\$105.00
Schloetter, Lexie	Continue to update file check related to the quarterly workpaper archival process.	\$210.00	1.0	\$210.00
Schloetter, Lexie	Update file check related to the quarterly workpaper archival process.	\$210.00	3.5	\$735.00
Schloetter, Lexie	Update project plan for year end audit.	\$210.00	2.0	\$420.00
Varshney, Swati	Review planning checklist which includes various planning audit procedures and related actions performed by audit team.	\$260.00	2.0	\$520.00
Varshney, Swati	Discussion with H. Chopra (Deloitte) regarding queries in the identification of material classes of transactions and financial statement disclosures related to the Pacific Gas and Electric company 2020 Integrated Audit.	\$260.00	0.5	\$130.00
Varshney, Swati	Review partner rotation and related assessments which includes review of rotation related Deloitte guidance have been followed.	\$260.00	1.0	\$260.00
05/05/2020				
Azebu, Matt	Discussion with B. Rice, H. Chopra, S. Varshney, L. Schloetter, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00

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May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/05/2020				
Azebu, Matt	Discussion with B. Rice, B. Murdock, W. Meredith, L. Schloetter, E. Brown, J. Hamner, B. Martin, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Azebu, Matt	Meeting with B. Rice, L. Schloetter, B. Martin, J. Hamner (Deloitte) to discuss budgeted hours by section for the FY'20 audit.	\$260.00	1.0	\$260.00
Boyce, Kyle	Discussion with L. Schloetter (Deloitte) regarding Q1'2020 review status.	\$190.00	0.5	\$95.00
Boyce, Kyle	Discussion with B. Rice, H. Chopra, S. Varshney, M. Azebu, L. Schloetter, E. Brown, J. Hamner (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Boyce, Kyle	Discussion with B. Rice, B. Murdock, W. Meredith, M. Azebu, L. Schloetter, E. Brown, J. Hamner, B. Martin (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Boyce, Kyle	Plan for the adoption of audit software for use during the audit.	\$190.00	1.0	\$190.00
Boyce, Kyle	Continue to update audit planning and summary memorandum for 2020.	\$190.00	2.5	\$475.00
Boyce, Kyle	Update audit planning and summary memorandum for 2020.	\$190.00	3.5	\$665.00
Brown, Erin	Discussion with B. Rice, H. Chopra, S. Varshney, M. Azebu, L. Schloetter, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Brown, Erin	Discussion with B. Rice, B. Murdock, W. Meredith, M. Azebu, L. Schloetter, J. Hamner, B. Martin, K. Boyce (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Brown, Erin	Document risk assessment over the company's customer-accounts receivable balance.	\$190.00	2.5	\$475.00
Brown, Erin	Document of considerations relating to identifying PG&E as a group audit.	\$190.00	2.5	\$475.00

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May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/05/2020				
Chopra, Harshita	Draft responses for the questionnaires specific to audit plan to enable completeness of audit procedures.	\$190.00	2.5	\$475.00
Chopra, Harshita	Discussion with B. Rice, S. Varshney, M. Azebu, L. Schloetter, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Hamner, Jack	Meeting with B. Rice, M. Azebu, L. Schloetter, B. Martin (Deloitte) to discuss budgeted hours by section for the FY'20 audit.	\$260.00	1.0	\$260.00
Hamner, Jack	Pull analyst reports from comparable companies to further the FY'2020 materiality memorandum.	\$260.00	2.3	\$598.00
Hamner, Jack	Discussion with B. Rice, B. Murdock, W. Meredith, M. Azebu, L. Schloetter, E. Brown, B. Martin, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Hamner, Jack	Discussion with B. Rice, H. Chopra, S. Varshney, M. Azebu, L. Schloetter, E. Brown, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Hamner, Jack	Prepare the FY'2020 materiality memorandum.	\$260.00	3.0	\$780.00
Hamner, Jack	Meeting with B. Rice (Deloitte) to discuss plan for workpaper allocation and timing.	\$260.00	0.7	\$182.00
Long, Brittany	Follow up activities for upcoming 2020 meetings	\$310.00	0.5	\$155.00
Long, Brittany	Meeting with L. Schloetter (Deloitte) to discuss budgeted hours by section for the FY'20 audit.	\$310.00	0.5	\$155.00
Luong, Mimi	Review accounting literature for tax impacts of bankruptcy related items	\$350.00	0.3	\$105.00
Martin, Blake	Discussion with B. Rice, B. Murdock, W. Meredith, M. Azebu, L. Schloetter, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00

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May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/05/2020				
Martin, Blake	Meeting with B. Rice, M. Azebu, L. Schloetter, J. Hamner (Deloitte) to discuss budgeted hours by section for the FY'20 audit.	\$260.00	1.0	\$260.00
Meredith, Wendy	Discussion with L. Schloetter (Deloitte) regarding services related to the Quarterly 1 review.	\$410.00	0.5	\$205.00
Meredith, Wendy	Discussion with B. Rice, B. Murdock, M. Azebu, L. Schloetter, E. Brown, J. Hamner, B. Martin, K. Boyce (Deloitte) regarding workpaper priorities.	\$410.00	0.5	\$205.00
Murdock, Elizabeth	Discussion with B. Rice, W. Meredith, M. Azebu, L. Schloetter, E. Brown, J. Hamner, B. Martin, K. Boyce (Deloitte) regarding workpaper priorities.	\$350.00	0.5	\$175.00
Ramkumar, Vignesh	Manage project plan for Power and Utilities Studio audit plan specific to property, plant, and equipment	\$210.00	0.5	\$105.00
Rice, Blake	Discussion with H. Chopra, S. Varshney, M. Azebu, L. Schloetter, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Rice, Blake	Meeting with M. Azebu, L. Schloetter, B. Martin, J. Hamner (Deloitte) to discuss budgeted hours by section for the FY'20 audit.	\$260.00	1.0	\$260.00
Rice, Blake	Meeting with J. Hamner (Deloitte) to discuss plan for workpaper allocation and timing.	\$260.00	0.7	\$182.00
Rice, Blake	Discussion with B. Murdock, W. Meredith, M. Azebu, L. Schloetter, E. Brown, J. Hamner, B. Martin, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Schloetter, Lexie	Discussion with B. Rice, H. Chopra, S. Varshney, M. Azebu, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$210.00	0.5	\$105.00
Schloetter, Lexie	Discussion with W. Meredith (Deloitte) regarding services related to the Quarterly 1 review.	\$210.00	0.5	\$105.00

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May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/05/2020				
	Schloetter, Lexie Discussion with K. Boyce (Deloitte) regarding Q1'2020 review status.	\$210.00	0.5	\$105.00
	Schloetter, Lexie Create project plan for year end integrated audit.	\$210.00	4.0	\$840.00
	Schloetter, Lexie Meeting with B. Long (Deloitte) to discuss budgeted hours by section for the FY'20 audit.	\$210.00	0.5	\$105.00
	Varshney, Swati Discussion with B. Rice, H. Chopra, M. Azebu, L. Schloetter, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
05/06/2020				
	Azebu, Matt Discussion with L. Schloetter, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
	Azebu, Matt Discussion with L. Schloetter (Deloitte) regarding quarterly review services and status.	\$260.00	0.5	\$130.00
	Boyce, Kyle Discussion with M. Azebu, L. Schloetter, E. Brown, J. Hamner (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
	Boyce, Kyle Update risk assessment for accrued vacation expense for the 2020 audit.	\$190.00	2.5	\$475.00
	Boyce, Kyle Update risk assessment for nuclear fuel expense and nuclear fuel inventory for the 2020 audit.	\$190.00	2.0	\$380.00
	Boyce, Kyle Document risk assessment for the company's retirements balances.	\$190.00	2.0	\$380.00
	Brown, Erin Document risk assessment for the company's capitalized administrative & general balance.	\$190.00	1.0	\$190.00
	Brown, Erin Document risk assessment for the company's customer-accounts receivable balance.	\$190.00	3.5	\$665.00
	Brown, Erin Document risk assessment for the company's unbilled revenue balance.	\$190.00	2.0	\$380.00
	Brown, Erin Address notes for document relating to identifying PG&E as a group audit.	\$190.00	1.0	\$190.00

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May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/06/2020				
Brown, Erin	Discussion with M. Azebu, L. Schloetter, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Chopra, Harshita	Draft responses for the questionnaires specific to audit plan to finalize audit procedures.	\$190.00	0.5	\$95.00
Chopra, Harshita	Draft comparative analysis between 2019 and 2018 to identify material classes of transactions and financial statement disclosures related to the Pacific Gas and Electric company 2020 Integrated Audit.	\$190.00	1.0	\$190.00
Clark, Brian	Meeting with T. Gillam, W. Meredith, B. Rice, J. Hamner (Deloitte) to discuss preliminary materiality considerations for the FY'20 audit.	\$410.00	0.5	\$205.00
Gillam, Tim	Meeting with B. Clark, W. Meredith, B. Rice, J. Hamner (Deloitte) to discuss preliminary materiality considerations for the FY'20 audit.	\$410.00	0.5	\$205.00
Hamner, Jack	Meeting with T. Gillam, B. Clark, W. Meredith, B. Rice (Deloitte) to discuss preliminary materiality considerations for the FY'20 audit.	\$260.00	0.5	\$130.00
Hamner, Jack	Prepare FY'2020 project plan section allocation.	\$260.00	3.0	\$780.00
Hamner, Jack	Discussion with M. Azebu, L. Schloetter, E. Brown, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Hamner, Jack	Review accrued vacation risk assessment workpaper.	\$260.00	1.5	\$390.00
Hamner, Jack	Prepare FY'2020 project plan by workpaper.	\$260.00	2.5	\$650.00
Long, Brittany	Review Advisory audit plan for 2020 audit	\$310.00	0.5	\$155.00

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May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees	
<i>2020 Audit Services</i>					
05/06/2020					
	Meredith, Wendy	Meeting with T. Gillam, B. Clark, B. Rice, J. Hamner (Deloitte) to discuss preliminary materiality considerations for the FY'20 audit.	\$410.00	0.5	\$205.00
	Misra, Saurabh	Review Advisory IT risk assessment of powerplant system	\$310.00	1.0	\$310.00
	Rice, Blake	Meeting with T. Gillam, B. Clark, W. Meredith, J. Hamner (Deloitte) to discuss preliminary materiality considerations for the FY'20 audit.	\$260.00	0.5	\$130.00
	Schloetter, Lexie	Discussion with M. Azebu, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$210.00	0.5	\$105.00
	Schloetter, Lexie	Discussion with M. Azebu (Deloitte) regarding quarterly review services and status.	\$210.00	0.5	\$105.00
	Schloetter, Lexie	Allocate project plan by budgeted hours for each section.	\$210.00	2.0	\$420.00
05/07/2020					
	Azebu, Matt	Review audit plan and timing in preparation for discussion with J. Hamner, L. Schloetter, and B. Rice (all Deloitte)	\$260.00	1.0	\$260.00
	Azebu, Matt	Discussion with B. Rice, B. Murdock, W. Meredith, L. Schloetter, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
	Azebu, Matt	Discussion with B. Rice, J. Hamner, L. Schloetter (Deloitte) regarding project planning for year end audit.	\$260.00	1.0	\$260.00
	Bhatia, Sagar	Prepare long term disability account balance risk assessment memo for 2020 audit	\$260.00	2.0	\$520.00
	Boyce, Kyle	Discussion with L. Schloetter, E. Brown, J. Hamner (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
	Boyce, Kyle	Discussion with B. Rice, B. Murdock, W. Meredith, M. Azebu, L. Schloetter, E. Brown, J. Hamner (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00

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May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/07/2020				
Boyce, Kyle	Update audit planning and summary memorandum for 2020.	\$190.00	2.0	\$380.00
Boyce, Kyle	Update risk assessment for customer payments for the 2020 audit.	\$190.00	1.0	\$190.00
Boyce, Kyle	Close notes on risk assessment for nuclear fuel expense and nuclear fuel inventory for the 2020 audit.	\$190.00	1.5	\$285.00
Boyce, Kyle	Close notes on the risk assessment for accrued vacation expense for the 2020 audit.	\$190.00	1.0	\$190.00
Boyce, Kyle	Close notes on the risk assessment for the company's retirements balances.	\$190.00	1.0	\$190.00
Brown, Erin	Discussion with B. Rice, B. Murdock, W. Meredith, M. Azebu, L. Schloetter, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Brown, Erin	Document risk assessment for the company's capitalized administrative & general balance.	\$190.00	1.0	\$190.00
Brown, Erin	Document risk assessment for the company's property tax account balance.	\$190.00	2.5	\$475.00
Brown, Erin	Document fraud specialist scoping assessment.	\$190.00	1.0	\$190.00
Brown, Erin	Document risk assessment for the company's amounts due to customers account balance.	\$190.00	2.5	\$475.00
Brown, Erin	Discussion with L. Schloetter, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Chopra, Harshita	Draft responses to questions related to the entity in order to gain an understanding of the entity and its environment.	\$190.00	2.0	\$380.00
Chopra, Harshita	Research the queries in the identification of material classes of transactions and financial statement disclosures related to the Pacific Gas and Electric company 2020 Integrated Audit.	\$190.00	0.5	\$95.00

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May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/07/2020				
Chopra, Harshita	Draft comparative analysis between 2019 and 2018 to identify material classes of transactions and financial statement disclosures related to the Pacific Gas and Electric company 2020 Integrated Audit.	\$190.00	3.0	\$570.00
Hamner, Jack	Prepare the materiality workpaper for FY'20.	\$260.00	1.5	\$390.00
Hamner, Jack	Discussion with B. Rice, B. Murdock, W. Meredith, M. Azebu, L. Schloetter, E. Brown, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Hamner, Jack	Discussion with B. Rice, M. Azebu, L. Schloetter (Deloitte) regarding project planning for year end audit.	\$260.00	1.0	\$260.00
Hamner, Jack	Discussion with L. Schloetter, E. Brown, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Hamner, Jack	Review accounts receivable customers risk assessment workpaper for FY'20.	\$260.00	1.5	\$390.00
Hamner, Jack	Review capitalized administrative & general risk assessment workpaper.	\$260.00	1.0	\$260.00
Hamner, Jack	Review nuclear fuel risk assessment workpaper.	\$260.00	1.0	\$260.00
Hamner, Jack	Discussion with L. Schloetter (Deloitte) regarding project planning .	\$260.00	1.0	\$260.00
Kanekar, Anish	Prepare audit plan for power and utilities studio team testing of asset retirement obligation	\$310.00	0.5	\$155.00
Long, Brittany	Meeting with W. Cho, R. Garza (PG&E) to discuss SAP tables and access security.	\$310.00	0.5	\$155.00
Long, Brittany	Review Advisory planning scoping and risk assessment memo	\$310.00	2.0	\$620.00
Meredith, Wendy	Review scheduling for PG&E 2020 audit.	\$410.00	0.5	\$205.00
Meredith, Wendy	Discussion with B. Rice, B. Murdock, M. Azebu, L. Schloetter, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$410.00	0.5	\$205.00

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Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/07/2020				
	Misra, Saurabh Review Advisory IT understanding the entity memo	\$310.00	1.0	\$310.00
	Murdock, Elizabeth Discussion with B. Rice, W. Meredith, M. Azebu, L. Schloetter, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$350.00	0.5	\$175.00
	Rice, Blake Discussion with M. Azebu, J. Hamner, L. Schloetter (Deloitte) regarding project planning for year end audit.	\$260.00	1.0	\$260.00
	Rice, Blake Discussion with B. Murdock, W. Meredith, M. Azebu, L. Schloetter, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
	Schloetter, Lexie Discussion with B. Rice, B. Murdock, W. Meredith, M. Azebu, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$210.00	0.5	\$105.00
	Schloetter, Lexie Discussion with E. Brown, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$210.00	0.5	\$105.00
	Schloetter, Lexie Discussion with B. Rice, M. Azebu, J. Hamner (Deloitte) regarding project planning for year end audit.	\$210.00	1.0	\$210.00
	Schloetter, Lexie Discussion with J. Hamner (Deloitte) regarding project planning .	\$210.00	1.0	\$210.00
	Schloetter, Lexie Update year end project plan.	\$210.00	1.5	\$315.00
05/08/2020				
	Hamner, Jack Prepare the FY'2020 project plan by workpaper.	\$260.00	3.0	\$780.00
	Hamner, Jack Review customer advances for construction risk assessment workpaper.	\$260.00	1.0	\$260.00
	Hamner, Jack Continue to review responses to preliminary review notes in risk assessment workpaper.	\$260.00	1.0	\$260.00
	Hamner, Jack Continue to review responses to preliminary review notes in risk assessment workpaper.	\$260.00	1.5	\$390.00

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May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/08/2020				
Long, Brittany	Continue review Advisory planning scoping and risk assessment memo	\$310.00	1.5	\$465.00
Misra, Saurabh	Review Advisory IT risk assessment of relevant systems	\$310.00	1.0	\$310.00
Ramkumar, Vignesh	Manage project plan for Power and Utilities Studio audit plan specific to pension obligation	\$210.00	1.0	\$210.00
Schloetter, Lexie	Upload record of issuance and deliverable documents for quarterly review.	\$210.00	1.5	\$315.00
Schloetter, Lexie	Finalize document related to the quarterly tie out.	\$210.00	1.5	\$315.00
Schloetter, Lexie	Update the 2020 integrated audit project plan.	\$210.00	3.5	\$735.00
Varshney, Swati	Review preliminary risk assessment of the company based on previous year audited numbers.	\$260.00	3.0	\$780.00
05/11/2020				
Azebu, Matt	Meeting with T. Gillam, W. Meredith, B. Rice, B. Martin, L. Schloetter (Deloitte) to discuss the project plan and timing for the FY'20 audit.	\$260.00	0.5	\$130.00
Boyce, Kyle	Document background check on the new interim CEO, B. Smith (PG&E).	\$190.00	2.0	\$380.00
Boyce, Kyle	Meeting with M. Azebu, B. Rice, J. Hamner, E. Brown (Deloitte) to discuss audit status and the day's priorities.	\$190.00	0.5	\$95.00
Boyce, Kyle	Continue to update planning meeting slides for the 2020 audit.	\$190.00	2.0	\$380.00
Boyce, Kyle	Update planning meeting slides for the 2020 audit.	\$190.00	3.5	\$665.00
Brown, Erin	Meeting with M. Azebu, B. Rice, J. Hamner, K. Boyce (Deloitte) to discuss audit status and the day's priorities.	\$190.00	0.5	\$95.00
Brown, Erin	Perform inquiries with PG&E personnel regarding the nature of the customer accounts receivable balance for risk assessment purposes.	\$190.00	2.5	\$475.00

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May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/11/2020				
Brown, Erin	Discussion with J. Hamner (Deloitte) regarding questions relating to the document of risk assessments.	\$190.00	0.5	\$95.00
Brown, Erin	Continue to address notes to document of the risk assessment over the company's capitalized administrative & general balance.	\$190.00	1.0	\$190.00
Brown, Erin	Address notes to document of the risk assessment over the company's capitalized administrative & general balance.	\$190.00	3.5	\$665.00
Chopra, Harshita	Draft responses to questions related to the entity in order to gain an understanding of the entity and its environment.	\$190.00	3.0	\$570.00
Chopra, Harshita	Discussion with S. Varshney (Deloitte) regarding questions related to the entity in order to gain an understanding of the entity and its environment.	\$190.00	0.5	\$95.00
Chopra, Harshita	Continue drafting responses to questions related to the entity in order to gain an understanding of the entity and its environment.	\$190.00	3.0	\$570.00
Chopra, Harshita	Continue drafting responses to questions related to the entity in order to gain an understanding of the entity and its environment.	\$190.00	1.5	\$285.00
Gillam, Tim	Meeting with W. Meredith, M. Azebu, B. Rice, B. Martin, L. Schloetter (Deloitte) to discuss the project plan and timing for the FY'20 audit.	\$410.00	0.5	\$205.00
Hamner, Jack	Meeting with M. Azebu, B. Rice, E. Brown, K. Boyce (Deloitte) to discuss audit status and the day's priorities.	\$260.00	0.5	\$130.00
Hamner, Jack	Review amounts due to customers risk assessment workpaper.	\$260.00	1.0	\$260.00
Hamner, Jack	Prepare FY'20 materiality memorandum.	\$260.00	3.0	\$780.00
Hamner, Jack	Continue to prepare FY'20 materiality memorandum.	\$260.00	3.0	\$780.00

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Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/11/2020				
Hamner, Jack	Meeting with B. Rice (Deloitte) to discuss materiality considerations for the Fy'2020 audit.	\$260.00	0.5	\$130.00
Hamner, Jack	Discussion with E. Brown (Deloitte) regarding questions relating to the document of risk assessments.	\$260.00	0.5	\$130.00
Kipkirui, Winnie	Meeting with R. Garza (PG&E) to perform SAP risk assessment.	\$260.00	1.0	\$260.00
Long, Brittany	Attend risk discussion meeting with T. Yuen and C. Lee (PG&E) to align on risks related to in scope controls.	\$310.00	1.0	\$310.00
Long, Brittany	Prepare for risk discussion with PG&E.	\$310.00	3.0	\$930.00
Martin, Blake	Meeting with T. Gillam, W. Meredith, M. Azebu, B. Rice, L. Schloetter (Deloitte) to discuss the project plan and timing for the FY'20 audit.	\$260.00	0.5	\$130.00
Meredith, Wendy	Meeting with T. Gillam, M. Azebu, B. Rice, B. Martin, L. Schloetter (Deloitte) to discuss the project plan and timing for the FY'20 audit.	\$410.00	0.5	\$205.00
Rice, Blake	Meeting with M. Azebu, J. Hamner, E. Brown, K. Boyce (Deloitte) to discuss audit status and the day's priorities.	\$260.00	0.5	\$130.00
Rice, Blake	Meeting with J. Hamner (Deloitte) to discuss materiality considerations for the Fy'2020 audit.	\$260.00	0.5	\$130.00
Rice, Blake	Meeting with T. Gillam, W. Meredith, M. Azebu, B. Martin, L. Schloetter (Deloitte) to discuss the project plan and timing for the FY'20 audit.	\$260.00	0.5	\$130.00
Rice, Blake	Review fiscal year 2020 audit plan including timing of audit procedures.	\$260.00	2.5	\$650.00
Schloetter, Lexie	Meeting with T. Gillam, W. Meredith, M. Azebu, B. Rice, B. Martin (Deloitte) to discuss the project plan and timing for the FY'20 audit.	\$210.00	0.5	\$105.00
Varshney, Swati	Discussion with H. Chopra (Deloitte) regarding questions related to the entity in order to gain an understanding of the entity and its environment.	\$260.00	1.0	\$260.00

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Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/12/2020				
Azebu, Matt	Discussion with B. Rice, H. Chopra, S. Varshney, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Azebu, Matt	Discussion with B. Rice, B. Murdock, W. Meredith, E. Brown, J. Hamner, B. Martin, K. Boyce (Deloitte) regarding upcoming items and risk assessment analysis.	\$260.00	1.0	\$260.00
Boyce, Kyle	Discussion with B. Rice, H. Chopra, S. Varshney, M. Azebu, E. Brown, J. Hamner (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Boyce, Kyle	Discussion with B. Rice, B. Murdock, W. Meredith, M. Azebu, E. Brown, J. Hamner, B. Martin (Deloitte) regarding upcoming items and risk assessment analysis.	\$190.00	1.0	\$190.00
Boyce, Kyle	Update planning meeting slides for the 2020 audit.	\$190.00	1.0	\$190.00
Boyce, Kyle	Update materials and supplies pertaining to the risk assessment for the 2020 audit.	\$190.00	3.0	\$570.00
Brown, Erin	Discussion with B. Rice, H. Chopra, S. Varshney, M. Azebu, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Brown, Erin	Discussion with B. Rice, B. Murdock, W. Meredith, M. Azebu, J. Hamner, B. Martin, K. Boyce (Deloitte) regarding upcoming items and risk assessment analysis.	\$190.00	1.0	\$190.00
Brown, Erin	Document risk assessment regarding the postretirement life insurance benefit obligation.	\$190.00	2.0	\$380.00
Brown, Erin	Document risk assessment regarding the postretirement medical benefit obligation.	\$190.00	3.5	\$665.00

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Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/12/2020				
Brown, Erin	Address notes for document of the risk assessment over the company's capitalized admin and general expenses	\$190.00	1.0	\$190.00
Chopra, Harshita	Draft responses to questions related to the entity in order to gain an understanding of the entity and its environment.	\$190.00	1.0	\$190.00
Chopra, Harshita	Discussion with M. Azebu (Deloitte) regarding comfort letter preparation in connection with upcoming debt/equity offerings.	\$190.00	0.5	\$95.00
Chopra, Harshita	Discussion with B. Rice, S. Varshney, M. Azebu, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Hamner, Jack	Prepare the FY'20 materiality memorandum.	\$260.00	3.0	\$780.00
Hamner, Jack	Prepare the FY'2019 materiality workpaper.	\$260.00	1.0	\$260.00
Hamner, Jack	Address review comments related to 2020 materiality consultation	\$260.00	1.0	\$260.00
Hamner, Jack	Discussion with B. Rice, B. Murdock, W. Meredith, M. Azebu, E. Brown, B. Martin, K. Boyce (Deloitte) regarding upcoming items and risk assessment analysis.	\$260.00	1.0	\$260.00
Hamner, Jack	Discussion with B. Rice, H. Chopra, S. Varshney, M. Azebu, E. Brown, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Hernandez, Jorge Jivan	Meeting with W. Kipkirui, B. Long (Deloitte) to discuss upcoming 2020 planning activities.	\$260.00	1.0	\$260.00
Hernandez, Jorge Jivan	Create PG&E Non-SAP systems walkthrough schedule and provided by client request working paper.	\$260.00	2.8	\$728.00
Kanekar, Anish	Prepare audit plan for power and utilities studio team testing of pension obligation	\$310.00	1.0	\$310.00

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Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/12/2020				
Kipkirui, Winnie	Prepare for meeting with J. Hernandez, B. Long (Deloitte) to discuss upcoming 2020 planning activities.	\$260.00	0.5	\$130.00
Kipkirui, Winnie	Meeting with J. Hernandez, B. Long (Deloitte) to discuss upcoming 2020 planning activities.	\$260.00	1.0	\$260.00
Kipkirui, Winnie	Prepare PG&E walkthrough schedule document.	\$260.00	2.0	\$520.00
Long, Brittany	Meeting with J. Hernandez, W. Kipkirui (Deloitte) to discuss upcoming 2020 planning activities.	\$310.00	1.0	\$310.00
Martin, Blake	Discussion with B. Rice, B. Murdock, W. Meredith, M. Azebu, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding upcoming items and risk assessment analysis.	\$260.00	1.0	\$260.00
Meredith, Wendy	Review audit planning workpapers.	\$410.00	0.5	\$205.00
Meredith, Wendy	Discussion with B. Rice, B. Murdock, M. Azebu, E. Brown, J. Hamner, B. Martin, K. Boyce (Deloitte) regarding upcoming items and risk assessment analysis.	\$410.00	1.0	\$410.00
Meredith, Wendy	Review nuclear decommission trust audit engagement continuance document.	\$410.00	0.5	\$205.00
Meredith, Wendy	Discussion with W. Meredith and B. Martin (Deloitte) regarding upcoming goals and future audit period.	\$410.00	0.5	\$205.00
Misra, Saurabh	Continue review Advisory IT risk assessment of relevant systems	\$310.00	1.0	\$310.00
Murdock, Elizabeth	Discussion with B. Rice, W. Meredith, M. Azebu, E. Brown, J. Hamner, B. Martin, K. Boyce (Deloitte) regarding upcoming items and risk assessment analysis.	\$350.00	1.0	\$350.00
Ramkumar, Vignesh	Manage project plan for Power and Utilities Studio audit plan specific to investments	\$210.00	1.0	\$210.00

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Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/12/2020				
Rice, Blake	Discussion with H. Chopra, S. Varshney, M. Azebu, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Rice, Blake	Discussion with B. Murdock, W. Meredith, M. Azebu, E. Brown, J. Hamner, B. Martin, K. Boyce (Deloitte) regarding upcoming items and risk assessment analysis.	\$260.00	1.0	\$260.00
Rice, Blake	Continue to review fiscal year 2020 audit plan and timing of audit procedures.	\$260.00	1.0	\$260.00
Rice, Blake	Review capitalized administrative and general expense risk assessment memo.	\$260.00	3.0	\$780.00
Rice, Blake	Review retirements risk assessment memo.	\$260.00	3.0	\$780.00
Varshney, Swati	Discussion with B. Rice, H. Chopra, M. Azebu, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
05/13/2020				
Azebu, Matt	Discussion with E. Brown, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Azebu, Matt	Clear notes on final tie out of financial statements on Form 10-Q.	\$260.00	1.0	\$260.00
Boyce, Kyle	Discussion with E. Brown, J. Hamner, M. Azebu (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Boyce, Kyle	Update the price risk management risk assessment for 2020.	\$190.00	3.5	\$665.00
Boyce, Kyle	Continue to update the price risk management risk assessment for 2020.	\$190.00	3.5	\$665.00
Boyce, Kyle	Discussion with J. Hamner (Deloitte) regarding the price risk management risk assessment for 2020.	\$190.00	0.5	\$95.00

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Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/13/2020				
Brown, Erin	Discussion with J. Hamner, M. Azebu, K. Boyce (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Brown, Erin	Update risk assessments for current year materiality amounts.	\$190.00	1.0	\$190.00
Brown, Erin	Document risk assessment regarding the postretirement life insurance obligation.	\$190.00	3.0	\$570.00
Brown, Erin	Document risk assessment regarding the postretirement medical benefit obligation.	\$190.00	3.5	\$665.00
Chopra, Harshita	Draft responses to questions related to the entity in order to gain an understanding of the entity and its environment.	\$190.00	3.0	\$570.00
Cochran, James	Discussion with T. Gillam, W. Meredith, B. Long, B. Rice (Deloitte) regarding planned scope and timing of advisory risk assessment and procedures.	\$410.00	0.5	\$205.00
Gillam, Tim	Discussion with J. Cochran, W. Meredith, B. Long, B. Rice (Deloitte) regarding planned scope and timing of advisory risk assessment and procedures.	\$410.00	0.5	\$205.00
Hamner, Jack	Review property, plant, and equipment retirements risk assessment workpaper.	\$260.00	1.0	\$260.00
Hamner, Jack	Prepare FY'20 project plan and testing allocation by section.	\$260.00	3.0	\$780.00
Hamner, Jack	Meeting with W. Meredith, J. Hartman, S. Hodges (Deloitte) to discuss plan for timing of FY'2020 property plant and equipment Studio team work.	\$260.00	0.5	\$130.00
Hamner, Jack	Discussion with K. Boyce (Deloitte) regarding the price risk management risk assessment for 2020.	\$260.00	0.5	\$130.00
Hamner, Jack	Prepare 2020 audit plan for off shore and on shore resource coordination	\$260.00	1.0	\$260.00

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Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/13/2020				
Hamner, Jack	Discussion with E. Brown, M. Azebu, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Hamner, Jack	Discussion with B. Rice (Deloitte) regarding 2020 audit plan and allocation of workpaper sections for off-shore resources.	\$260.00	1.0	\$260.00
Hartman, John	Meeting with W. Meredith, S. Hodges, J. Hamner (Deloitte) to discuss plan for timing of FY'2020 property plant and equipment Studio team work.	\$350.00	0.5	\$175.00
Hernandez, Jorge Jivan	Create PG&E FY'20 workpaper tracker.	\$260.00	1.0	\$260.00
Hernandez, Jorge Jivan	Review PG&E FY'20 workpaper tracker.	\$260.00	1.0	\$260.00
Hodges, Skye	Meeting with W. Meredith, J. Hartman, J. Hamner (Deloitte) to discuss plan for timing of FY'2020 property plant and equipment Studio team work.	\$350.00	0.5	\$175.00
Kipkirui, Winnie	Review risk assessment worksheet and deck pertaining to same.	\$260.00	1.0	\$260.00
Long, Brittany	Review Advisory audit plan related to SAP controls.	\$310.00	0.5	\$155.00
Long, Brittany	Discussion with T. Gillam, J. Cochran, W. Meredith, B. Rice (Deloitte) regarding planned scope and timing of advisory risk assessment and procedures.	\$310.00	0.5	\$155.00
Meredith, Wendy	Prepare for meeting with W. Meredith, M. Azebu, B. Rice (Deloitte) regarding status meeting with accounting management.	\$410.00	0.5	\$205.00
Meredith, Wendy	Meeting with J. Hartman, S. Hodges, J. Hamner (Deloitte) to discuss plan for timing of FY'2020 property plant and equipment Studio team work.	\$410.00	0.5	\$205.00
Meredith, Wendy	Review audit plan for internal Deloitte specialists.	\$410.00	0.5	\$205.00

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Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/13/2020				
Meredith, Wendy	Discussion with T. Gillam, J. Cochran, B. Long, B. Rice (Deloitte) regarding planned scope and timing of advisory risk assessment and procedures.	\$410.00	0.5	\$205.00
Murdock, Elizabeth	Review 10K and latest 8Ks in order to prepare for 2020 audit.	\$350.00	1.5	\$525.00
Rice, Blake	Discussion with J. Hamner (Deloitte) regarding 2020 audit plan and allocation of workpaper sections for off-shore resources.	\$260.00	1.0	\$260.00
Rice, Blake	Discussion with T. Gillam, J. Cochran, W. Meredith, B. Long (Deloitte) regarding planned scope and timing of advisory risk assessment and procedures.	\$260.00	0.5	\$130.00
Rice, Blake	Review power and utilities studio audit plan.	\$260.00	1.0	\$260.00
05/14/2020				
Azebu, Matt	Discussion with B. Rice, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Azebu, Matt	Discussion with B. Rice, W. Meredith, E. Brown, J. Hamner, B. Martin, K. Boyce (Deloitte) regarding overall audit status.	\$260.00	0.5	\$130.00
Azebu, Matt	Meet with W. Meredith (Deloitte) to discuss audit planning for May and June 2020.	\$260.00	0.5	\$130.00
Azebu, Matt	Review background check findings for PG&E's new interim chief executive officer	\$260.00	0.5	\$130.00
Azebu, Matt	Discussion with J. Garboden, S. Hunter (PG&E) regarding upcoming technical accounting matters for Q2'20.	\$260.00	0.5	\$130.00
Boyce, Kyle	Close notes on the planning memorandum for the 2020 audit.	\$190.00	2.0	\$380.00
Boyce, Kyle	Discussion with B. Rice, M. Azebu, E. Brown, J. Hamner (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00

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Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/14/2020				
Boyce, Kyle	Discussion with B. Rice, W. Meredith, M. Azebu, E. Brown, J. Hamner, B. Martin (Deloitte) regarding overall audit status.	\$190.00	0.5	\$95.00
Boyce, Kyle	Update the price risk management risk assessment for 2020.	\$190.00	3.5	\$665.00
Boyce, Kyle	Continue to update the price risk management risk assessment for 2020.	\$190.00	1.5	\$285.00
Boyce, Kyle	Discussion with J. Hamner (Deloitte) regarding the price risk management risk assessment for 2020.	\$190.00	0.5	\$95.00
Brown, Erin	Discussion with B. Rice, M. Azebu, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Brown, Erin	Discussion with B. Rice, W. Meredith, M. Azebu, J. Hamner, B. Martin, K. Boyce (Deloitte) regarding overall audit status.	\$190.00	0.5	\$95.00
Brown, Erin	Document risk assessment regarding the postretirement life insurance obligation.	\$190.00	2.0	\$380.00
Brown, Erin	Document risk assessment regarding the postretirement medical benefit obligation.	\$190.00	2.0	\$380.00
Brown, Erin	Discussion with B. Martin (Deloitte) regarding the document approach of risk assessments for PG&E's pension and benefits plan.	\$190.00	0.5	\$95.00
Brown, Erin	Address notes with regards to property tax and amounts due to customers risk assessments.	\$190.00	2.0	\$380.00
Chopra, Harshita	Discussion with S. Varshney (Deloitte) regarding updates to the company and its impact to be included in understanding the entity document.	\$190.00	1.0	\$190.00
Donahue, Nona	Discussion with R. Nkinzingabo, W. Meredith, B. Rice (Deloitte) regarding planned scope and timing of tax risk assessment and procedures.	\$410.00	0.5	\$205.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/14/2020				
Hamner, Jack	Discussion with B. Rice, W. Meredith, M. Azebu, E. Brown, B. Martin, K. Boyce (Deloitte) regarding overall audit status.	\$260.00	0.5	\$130.00
Hamner, Jack	Discussion with B. Rice, M. Azebu, E. Brown, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Hamner, Jack	Review property taxes risk assessment workpaper.	\$260.00	1.0	\$260.00
Hamner, Jack	Discussion with K. Boyce (Deloitte) regarding the price risk management risk assessment for 2020.	\$260.00	0.5	\$130.00
Hamner, Jack	Prepare 2020 audit plan for off shore and on shore resource coordination	\$260.00	3.0	\$780.00
Hamner, Jack	Prepare 2020 audit plan for off shore and on shore resource coordination	\$260.00	2.0	\$520.00
Hernandez, Jorge Jivan	Meeting with W. Kipkirui (Deloitte) to discuss walkthrough schedule for internal IT audit.	\$260.00	1.0	\$260.00
Hernandez, Jorge Jivan	Review PG&E Non-SAP systems walkthrough schedule and provided by client (PBC) request working paper.	\$260.00	2.0	\$520.00
Kipkirui, Winnie	Meeting with J. Hernandez (Deloitte) to discuss walkthrough schedule for internal IT audit.	\$260.00	1.0	\$260.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss upcoming planning activities and the current status of the internal IT audit.	\$260.00	0.5	\$130.00
Long, Brittany	Continue review Advisory audit plan related to SAP controls.	\$310.00	0.5	\$155.00
Long, Brittany	Prepare for interim walkthrough meetings.	\$310.00	0.5	\$155.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss upcoming planning activities and the current status of the internal IT audit.	\$310.00	0.5	\$155.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/14/2020				
Martin, Blake	Discussion with E. Brown (Deloitte) regarding the document approach of risk assessments for PG&E's pension and benefits plan.	\$260.00	0.5	\$130.00
Meredith, Wendy	Meet with M. Azebu (Deloitte) to discuss audit planning for May and June 2020.	\$410.00	0.5	\$205.00
Meredith, Wendy	Discussion with N. Donahue, R. Nkinzingab, B. Rice (Deloitte) regarding planned scope and timing of tax risk assessment and procedures.	\$410.00	0.5	\$205.00
Meredith, Wendy	Discussion with B. Rice, M. Azebu, E. Brown, J. Hamner, B. Martin, K. Boyce (Deloitte) regarding overall audit status.	\$410.00	0.5	\$205.00
Misra, Saurabh	Continue review Advisory IT risk assessment of relevant systems	\$310.00	1.0	\$310.00
Nkinzingab, Rudy	Discussion with N. Donahue, W. Meredith, B. Rice (Deloitte) regarding planned scope and timing of tax risk assessment and procedures.	\$310.00	0.5	\$155.00
Pemberton, Tricia	Review equity backstop agreements and accounting consultations.	\$410.00	2.0	\$820.00
Rice, Blake	Discussion with M. Azebu, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Rice, Blake	Review unbilled revenue risk assessment memo.	\$260.00	3.0	\$780.00
Rice, Blake	Review accrued vacation risk assessment memo.	\$260.00	3.0	\$780.00
Rice, Blake	Review audit plan including current priorities and scheduling of resources.	\$260.00	2.5	\$650.00
Rice, Blake	Discussion with W. Meredith, M. Azebu, E. Brown, J. Hamner, B. Martin, K. Boyce (Deloitte) regarding overall audit status.	\$260.00	0.5	\$130.00
Rice, Blake	Discussion with N. Donahue, R. Nkinzingab, W. Meredith (Deloitte) regarding planned scope and timing of tax risk assessment and procedures.	\$260.00	0.5	\$130.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees	
<i>2020 Audit Services</i>					
05/14/2020					
	Varshney, Swati	Discussion with H. Chopra (Deloitte) regarding updates to the company and its impact to be included in understanding the entity document.	\$260.00	1.0	\$260.00
05/15/2020					
	Azebu, Matt	Discussion with S. Varshney, H. Chopra (Deloitte) regarding queries on procedures performed with respect to issuance of equity by the company.	\$260.00	0.5	\$130.00
	Azebu, Matt	Discussion with B. Long, W. Kipkirui, J. Hernandez, B. Rice (Deloitte) regarding advisory planning procedures and risk assessment.	\$260.00	0.5	\$130.00
	Boyce, Kyle	Close notes on background check on the new interim CEO, B. Smith (PG&E).	\$190.00	3.0	\$570.00
	Boyce, Kyle	Discussion with J. Hamner (Deloitte) regarding the price risk management risk assessment for 2020.	\$190.00	0.5	\$95.00
	Boyce, Kyle	Update meter to cash billings sectional memo for the FY20 audit.	\$190.00	1.0	\$190.00
	Boyce, Kyle	Discussion with J. Hamner (Deloitte) regarding daily audit status.	\$190.00	0.5	\$95.00
	Boyce, Kyle	Update price risk management risk assessment for 2020.	\$190.00	3.0	\$570.00
	Chopra, Harshita	Summarize 8-Ks to analyze the financial impact of events that have occurred in PG&E on D&T's audit approach and planned procedures.	\$190.00	1.0	\$190.00
	Chopra, Harshita	Draft responses to questions related to the entity in order to gain an understanding of the entity and its environment.	\$190.00	1.0	\$190.00
	Cochran, James	Meeting with B. Long (Deloitte) to discuss control and organizational changes.	\$410.00	1.0	\$410.00
	Hamner, Jack	Input dates on a workpaper by workpaper basis for the FY'20 project plan.	\$260.00	3.0	\$780.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/15/2020				
Hamner, Jack	Discussion with K. Boyce (Deloitte) regarding the price risk management risk assessment for 2020.	\$260.00	0.5	\$130.00
Hamner, Jack	Discussion with K. Boyce (Deloitte) regarding daily audit status.	\$260.00	0.5	\$130.00
Hamner, Jack	Review responses to preliminary review comments within the post-retirement benefits other than pensions - medical risk assessment workpaper.	\$260.00	1.5	\$390.00
Hamner, Jack	Prepare the FY'20 project plan on a workpaper-by-workpaper basis.	\$260.00	2.5	\$650.00
Hernandez, Jorge Jivan	Discussion with B. Long, W. Kipkirui (Deloitte) regarding advisory planning on kick off meeting and provided by client (PBC) status.	\$260.00	0.5	\$130.00
Hernandez, Jorge Jivan	Discussion with B. Long, W. Kipkirui, B. Rice, M. Azebu (Deloitte) regarding advisory planning procedures and risk assessment.	\$260.00	0.5	\$130.00
Hernandez, Jorge Jivan	Meeting with W. Kipkirui, B. Long (Deloitte) to discuss 2020 planning activities.	\$260.00	1.0	\$260.00
Kipkirui, Winnie	Discussion with B. Long, J. Hernandez (Deloitte) regarding advisory planning on kick off meeting and provided by client (PBC) status.	\$260.00	0.5	\$130.00
Kipkirui, Winnie	Discussion with B. Long, J. Hernandez, B. Rice, M. Azebu (Deloitte) regarding advisory planning procedures and risk assessment.	\$260.00	0.5	\$130.00
Kipkirui, Winnie	Meeting with J. Hernandez, B. Long (Deloitte) to discuss 2020 planning activities.	\$260.00	1.0	\$260.00
Long, Brittany	Discussion with W. Kipkirui, J. Hernandez, B. Rice, M. Azebu (Deloitte) regarding advisory planning procedures and risk assessment.	\$310.00	0.5	\$155.00
Long, Brittany	Meeting with J. Cochran (Deloitte) to discuss control and organizational changes.	\$310.00	1.0	\$310.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/15/2020				
Long, Brittany	Discussion with W. Kipkirui, J. Hernandez (Deloitte) regarding advisory planning on kick off meeting and provided by client (PBC) status.	\$310.00	0.5	\$155.00
Long, Brittany	Meeting with J. Hernandez, W. Kipkirui (Deloitte) to discuss 2020 planning activities.	\$310.00	1.0	\$310.00
Pemberton, Tricia	Review Omnia workpapers for audit quality milestone due date	\$410.00	1.0	\$410.00
Rice, Blake	Review fraud specialist scoping memo.	\$260.00	1.5	\$390.00
Rice, Blake	Review final quarter 1 financial statements and report tie out for archive.	\$260.00	1.0	\$260.00
Rice, Blake	Discussion with B. Long, W. Kipkirui, J. Hernandez, M. Azebu (Deloitte) regarding advisory planning procedures and risk assessment.	\$260.00	0.5	\$130.00
05/18/2020				
Azebu, Matt	Review of price risk management risk assessment	\$260.00	4.0	\$1,040.00
Boyce, Kyle	Update the procurement sectional memorandum for FY'20.	\$190.00	1.5	\$285.00
Boyce, Kyle	Review prior year substantive procedures and planning for the current year.	\$190.00	1.5	\$285.00
Boyce, Kyle	Update cash guided risk assessment for the 2020 audit.	\$190.00	2.0	\$380.00
Boyce, Kyle	Discussion with B. Rice, M. Azebu, E. Brown, J. Hamner (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Boyce, Kyle	Update the green house gas risk assessment for FY20.	\$190.00	2.0	\$380.00
Boyce, Kyle	Document cash guided risk assessment for the 2020 audit.	\$190.00	1.5	\$285.00
Brown, Erin	Discussion with B. Rice, M. Azebu, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00

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Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/18/2020				
Brown, Erin	Document risk considerations for the company's environmental accrual liabilities.	\$190.00	3.5	\$665.00
Brown, Erin	Document risk considerations for the company's environmental accrual liabilities.	\$190.00	2.0	\$380.00
Brown, Erin	Address to amounts due to customer risk assessment.	\$190.00	2.0	\$380.00
Chopra, Harshita	Summarize a brief description of the following accounts associated with the treasury process: cash and cash equivalents, cash overdraft accounts and restricted cash.	\$190.00	1.0	\$190.00
Chopra, Harshita	Analyze the risks of material misstatements associated with financial statement line items and disclosures, controls to address identified risks and plan testing steps.	\$190.00	2.5	\$475.00
Hamner, Jack	Prepare the testing plan and scheduled hours for the offshore audit team by week.	\$260.00	3.0	\$780.00
Hamner, Jack	Discussion with B. Rice, M. Azebu, E. Brown, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Hamner, Jack	Review responses to preliminary review comments within the Amounts Due to Customers risk assessment workpaper.	\$260.00	0.5	\$130.00
Hamner, Jack	Review responses to preliminary review comments within the property taxes risk assessment workpaper.	\$260.00	0.5	\$130.00
Hamner, Jack	Prepare the FY'2020 project plan by on a workpaper by workpaper basis.	\$260.00	3.0	\$780.00
Hamner, Jack	Discussion with M. Azebu, B. Rice (Deloitte) regarding the allocation of work and the offshore team's scheduled hours for FY'20 by testing section.	\$260.00	0.5	\$130.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/18/2020				
Rice, Blake	Discussion with M. Azebu, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Rice, Blake	Discussion with M. Azebu, J. Hamner (Deloitte) regarding the allocation of work and the offshore team's scheduled hours for FY'20 by testing section.	\$260.00	0.5	\$130.00
Rice, Blake	Review fraud specialist scoping memo.	\$260.00	2.0	\$520.00
Sharma, Shikha Sharma	Discuss SAP technical details with the T. Yuen (PG&E)	\$350.00	1.5	\$525.00
Varshney, Swati	Review understanding the entity which includes document about the company.	\$260.00	2.0	\$520.00
05/19/2020				
Azebu, Matt	Review of required background check results and responses	\$260.00	4.0	\$1,040.00
Boyce, Kyle	Discussion with Z. Birden (PG&E), J. Hamner (Deloitte) regarding the company's price risk management strategy for 2020.	\$190.00	0.5	\$95.00
Boyce, Kyle	Close notes on audit planning meeting PowerPoint slides.	\$190.00	1.5	\$285.00
Boyce, Kyle	Discussion with W. Kipkirui, J. Hernandez (Deloitte) regarding human resources report access.	\$190.00	0.5	\$95.00
Boyce, Kyle	Update price risk management risk assessment for the 2020 audit.	\$190.00	3.0	\$570.00
Boyce, Kyle	Discussion with L. Schloetter (Deloitte) regarding testing procedures related to meter to cash billings for the 2020 year end audit.	\$190.00	0.5	\$95.00
Boyce, Kyle	Update the green house gas risk assessment for FY20.	\$190.00	2.0	\$380.00
Boyce, Kyle	Discussion with B. Martin, B. Rice, W. Meredith, M. Azebu, E. Brown, J. Hamner (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/19/2020				
Boyce, Kyle	Discussion with A. Kamra, B. Rice, H. Chopra, S. Varshney, M. Azebu, E. Brown, J. Hamner (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Brown, Erin	Meeting with J. Hamner (Deloitte) to discuss risk assessment considerations for the company's environmental remediation liability.	\$190.00	0.5	\$95.00
Brown, Erin	Discussion with B. Martin, B. Rice, W. Meredith, M. Azebu, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Brown, Erin	Discussion with A. Kamra, B. Rice, H. Chopra, S. Varshney, M. Azebu, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Brown, Erin	Document risk considerations for the company's environmental accrual liabilities.	\$190.00	3.5	\$665.00
Brown, Erin	Continue to document risk considerations for the company's environmental accrual liabilities.	\$190.00	3.0	\$570.00
Chopra, Harshita	Discussion with A. Kamra, B. Rice, S. Varshney, M. Azebu, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Hamner, Jack	Meeting with E. Brown (Deloitte) to discuss risk assessment considerations for the company's environmental remediation liability.	\$260.00	0.5	\$130.00
Hamner, Jack	Discussion with Z. Birden (PG&E), K. Boyce (Deloitte) regarding the company's price risk management strategy for 2020.	\$260.00	0.5	\$130.00
Hamner, Jack	Discussion with A. Kamra, B. Rice, H. Chopra, S. Varshney, M. Azebu, E. Brown, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Hamner, Jack	Review the customer accounts receivable risk assessment memorandum.	\$260.00	1.0	\$260.00

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Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/19/2020				
Hamner, Jack	Discussion with B. Martin, B. Rice, W. Meredith, M. Azebu, E. Brown, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Hamner, Jack	Prepare the balance sheet scoping workpaper.	\$260.00	1.5	\$390.00
Hamner, Jack	Prepare the FY'2020 balance sheet scoping workpaper.	\$260.00	3.0	\$780.00
Hamner, Jack	Review the company's Q4'2019 mark to market workbook to prepare for derivative risk assessment meeting.	\$260.00	0.5	\$130.00
Hernandez, Jorge Jivan	Discussion with B. Long, W. Kipkirui (Deloitte) regarding status of assurance planning activities.	\$260.00	0.5	\$130.00
Hernandez, Jorge Jivan	Discussion with K. Boyce, W. Kipkirui (Deloitte) regarding human resources report access.	\$260.00	0.5	\$130.00
Hernandez, Jorge Jivan	Review non-SAP walkthrough schedule workpaper.	\$260.00	1.0	\$260.00
Hernandez, Jorge Jivan	Update template for tracking the status of assurance working papers according DAPM_Audit_Project_Plan template.	\$260.00	0.7	\$182.00
Kamra, Akanksha	Discussion with B. Rice, H. Chopra, S. Varshney, M. Azebu, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$310.00	0.5	\$155.00
Kipkirui, Winnie	Discussion with K. Boyce, J. Hernandez (Deloitte) regarding human resources report access.	\$260.00	0.5	\$130.00
Kipkirui, Winnie	Discussion with B. Long, J. Hernandez (Deloitte) regarding status of assurance planning activities.	\$260.00	0.5	\$130.00
Long, Brittany	Discussion with W. Kipkirui, J. Hernandez (Deloitte) regarding status of assurance planning activities.	\$310.00	0.5	\$155.00
Luong, Mimi	Continue review accounting literature for tax impacts of bankruptcy related items	\$350.00	0.5	\$175.00

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Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/19/2020				
Martin, Blake	Discussion with B. Rice, W. Meredith, M. Azebu, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Meredith, Wendy	Review planned 2020 audit budget.	\$410.00	0.5	\$205.00
Meredith, Wendy	Discussion with B. Martin, B. Rice, M. Azebu, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$410.00	0.5	\$205.00
Misra, Saurabh	Continue review Advisory IT risk assessment of powerplant system	\$310.00	1.0	\$310.00
Pemberton, Tricia	Review final accounting consultation memo on the equity backstop agreement in connection with the Q1 review.	\$410.00	1.0	\$410.00
Ramkumar, Vignesh	Manage project plan for Power and Utilities Studio audit plan specific to asset retirement obligation	\$210.00	1.0	\$210.00
Ramkumar, Vignesh	Manage project plan for Power and Utilities Studio audit plan specific to property, plant, and equipment	\$210.00	1.0	\$210.00
Rice, Blake	Prepare advisory specialist scoping memo.	\$260.00	2.0	\$520.00
Rice, Blake	Discussion with B. Martin, W. Meredith, M. Azebu, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Rice, Blake	Discussion with A. Kamra, H. Chopra, S. Varshney, M. Azebu, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Schloetter, Lexie	Discussion with K. Boyce (Deloitte) regarding testing procedures related to meter to cash billings for the 2020 year end audit.	\$210.00	0.5	\$105.00
Varshney, Swati	Discussion with A. Kamra, B. Rice, H. Chopra, M. Azebu, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00

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Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/20/2020				
Boyce, Kyle	Review prior year substantive procedures and planning for the current year.	\$190.00	1.5	\$285.00
Boyce, Kyle	Discussion with W. Kipkirui, J. Hernandez (Deloitte) regarding planning kick-off meeting with PG&E contacts.	\$190.00	0.5	\$95.00
Boyce, Kyle	Close notes on audit planning meeting PowerPoint slides.	\$190.00	3.0	\$570.00
Boyce, Kyle	Review testing procedures related to meter to cash billings for the 2020 year end audit.	\$190.00	0.5	\$95.00
Boyce, Kyle	Review prior year substantive procedures and planning for the current year.	\$190.00	1.0	\$190.00
Boyce, Kyle	Discussion with H. Chopra, J. Hamner, S. Varshney (Deloitte) regarding testing procedures related to green house gas for the 2020 year end audit.	\$190.00	1.0	\$190.00
Boyce, Kyle	Discussion with B. Rice, E. Brown, J. Hamner (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Brown, Erin	Discussion with B. Rice, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Brown, Erin	Perform risk assessment procedures over the company's workers compensation account.	\$190.00	3.5	\$665.00
Brown, Erin	Continue to perform risk assessment procedures over the company's workers compensation account.	\$190.00	1.0	\$190.00
Brown, Erin	Address notes for group audit memo and fraud specialist memo.	\$190.00	3.0	\$570.00
Chopra, Harshita	Analyze the risks of material misstatements associated with financial statement line items and disclosures, controls to address identified risks and plan testing steps.	\$190.00	4.5	\$855.00

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Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/20/2020				
Chopra, Harshita	Test the compliance of the company in payment of the PCAOB (Public company Accounting Oversight Board)/ FASB (Financial Accounting Standards Board) accounting fees.	\$190.00	0.5	\$95.00
Chopra, Harshita	Analyze compliance of the company in testing of the PCAOB (Public company Accounting Oversight Board)/ FASB (Financial Accounting Standards Board) accounting fees.	\$190.00	2.0	\$380.00
Chopra, Harshita	Discussion with K. Boyce, J. Hamner, S. Varshney (Deloitte) regarding testing procedures related to green house gas for the 2020 year end audit.	\$190.00	1.0	\$190.00
Hamner, Jack	Discussion with B. Rice, E. Brown, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Hamner, Jack	Prepare for a cash control design and implementation walkthrough by reviewing the reconciliation support and prior year control document.	\$260.00	0.5	\$130.00
Hamner, Jack	Discussion with H. Chopra, K. Boyce, S. Varshney (Deloitte) regarding testing procedures related to green house gas for the 2020 year end audit.	\$260.00	1.0	\$260.00
Hamner, Jack	Address notes in the FY'20 materiality memo.	\$260.00	1.5	\$390.00
Hamner, Jack	Address notes within the FY'2020 materiality memorandum.	\$260.00	3.0	\$780.00
Hamner, Jack	Review materials and supplies risk assessment memorandum.	\$260.00	1.5	\$390.00
Hernandez, Jorge Jivan	Discussion with K. Boyce, W. Kipkirui (Deloitte) regarding planning kick-off meeting with PG&E contacts.	\$260.00	0.5	\$130.00
Hernandez, Jorge Jivan	Update PGE control owners workpaper to include e-mail addresses in order to schedule kick-off meeting.	\$260.00	1.0	\$260.00

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Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/20/2020				
Kipkirui, Winnie	Discussion with K. Boyce, J. Hernandez (Deloitte) regarding planning kick-off meeting with PG&E contacts.	\$260.00	0.5	\$130.00
Kipkirui, Winnie	Create Deloitte Connect site for client collaboration	\$260.00	0.5	\$130.00
Long, Brittany	Follow up with team regarding 2020 planning activities.	\$310.00	0.5	\$155.00
Meredith, Wendy	Review audit materiality memo.	\$410.00	0.5	\$205.00
Meredith, Wendy	Clear notes on audit planning workpapers.	\$410.00	0.5	\$205.00
Misra, Saurabh	Continue review Advisory IT understanding the entity memo	\$310.00	2.0	\$620.00
Rice, Blake	Discussion with E. Brown, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Rice, Blake	Prepare tax specialist scoping memo.	\$260.00	2.0	\$520.00
Varshney, Swati	Review risk assessment related to pension benefit plan obligation.	\$260.00	3.0	\$780.00
Varshney, Swati	Discussion with H. Chopra, K. Boyce, J. Hamner (Deloitte) regarding testing procedures related to green house gas for the 2020 year end audit.	\$260.00	1.0	\$260.00
05/21/2020				
Adams, Haley	Meeting with E. Brown, J. Hamner (Deloitte) to discuss risk assessment considerations for the company's environmental remediation liability.	\$260.00	0.5	\$130.00
Adams, Haley	Prepare for meeting with E. Brown, J. Hamner (Deloitte) by reviewing prior year environmental risk assessment memo and procedures.	\$260.00	0.5	\$130.00
Boyce, Kyle	Discussion with T. Girlich (PG&E), J. Hamner (Deloitte) regarding updates in controls related to procurement.	\$190.00	0.5	\$95.00
Boyce, Kyle	Update the cash guided risk assessment for the 2020 audit.	\$190.00	1.0	\$190.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/21/2020				
Boyce, Kyle	Discussion with C. Yau (PG&E), S. Varshney, H. Chopra, J. Hamner (Deloitte) regarding cash account reconciliation process.	\$190.00	0.5	\$95.00
Boyce, Kyle	Discussion with W. Meredith, B. Martin, E. Brown, J. Hamner (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Boyce, Kyle	Discussion with E. Brown, J. Hamner (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Boyce, Kyle	Close notes for accrued vacation risk assessment for the 2020 audit.	\$190.00	2.0	\$380.00
Boyce, Kyle	Close notes for materials and supplies risk assessment for the 2020 audit.	\$190.00	3.0	\$570.00
Brown, Erin	Meeting with H. Adams, J. Hamner (Deloitte) to discuss risk assessment considerations for the company's environmental remediation liability.	\$190.00	0.5	\$95.00
Brown, Erin	Document internal and external information used for the testing of source to pay controls.	\$190.00	2.0	\$380.00
Brown, Erin	Document source to pay process for the 2020 audit.	\$190.00	2.0	\$380.00
Brown, Erin	Discussion with J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Brown, Erin	Document risk considerations regarding the company's environmental accrual liabilities.	\$190.00	2.5	\$475.00
Brown, Erin	Discussion with W. Meredith, B. Martin, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Chopra, Harshita	Discussion with C. Yau (PG&E), S. Varshney, K. Boyce, J. Hamner (Deloitte) regarding cash account reconciliation process.	\$190.00	0.5	\$95.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/21/2020				
Chopra, Harshita	Analyze risks of material misstatements associated with financial statement line items and disclosures, controls to address identified risks and plan testing steps.	\$190.00	2.0	\$380.00
Hamner, Jack	Discussion with W. Meredith, B. Martin, E. Brown, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Hamner, Jack	Discussion with E. Brown, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Hamner, Jack	Meeting with H. Adams, E. Brown (Deloitte) to discuss risk assessment considerations for the company's environmental remediation liability.	\$260.00	0.5	\$130.00
Hamner, Jack	Discussion with C. Yau (PG&E), S. Varshney, H. Chopra, K. Boyce (Deloitte) regarding cash account reconciliation process.	\$260.00	0.5	\$130.00
Hamner, Jack	Address notes in the FY'20 materiality memorandum.	\$260.00	3.5	\$910.00
Hamner, Jack	Continue to address notes in the FY'20 materiality memorandum.	\$260.00	2.0	\$520.00
Hamner, Jack	Discussion with T. Girlich (PG&E), K. Boyce (Deloitte) regarding updates in controls related to procurement.	\$260.00	0.5	\$130.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss 2020 planning activities and the current status of the FY20 internal IT Audit.	\$260.00	0.5	\$130.00
Kipkirui, Winnie	Document and scheduling of kick off meetings and walkthroughs for the FY'20 SOX IT Audit.	\$260.00	3.0	\$780.00
Kipkirui, Winnie	Document the scoped controls for the FY'20 SOX IT Audit.	\$260.00	1.5	\$390.00
Kipkirui, Winnie	Update of the scoped controls for the FY'20 SOX IT Audit.	\$260.00	1.5	\$390.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/21/2020				
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss 2020 planning activities and the current status of the FY20 internal IT Audit.	\$310.00	0.5	\$155.00
Martin, Blake	Discussion with W. Meredith, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Meredith, Wendy	Meet with J. Garboden, S. Hunter (PG&E) to discuss audit status.	\$410.00	0.5	\$205.00
Meredith, Wendy	Discussion with B. Martin, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$410.00	0.5	\$205.00
Meredith, Wendy	Review materiality memo.	\$410.00	1.0	\$410.00
Misra, Saurabh	Continue review Advisory IT risk assessment of relevant systems	\$310.00	1.0	\$310.00
Ramkumar, Vignesh	Manage project plan for Power and Utilities Studio audit plan specific to pension obligation	\$210.00	0.7	\$147.00
Varshney, Swati	Review compliance program for testing of professional accounting fees and document regarding same.	\$260.00	1.0	\$260.00
05/22/2020				
Kipkirui, Winnie	Update the scoped controls for the FY'20 SOX IT Audit.	\$260.00	3.0	\$780.00
Kipkirui, Winnie	Coordination with T. Yuen (PG&E) to assess ownership of controls.	\$260.00	2.5	\$650.00
Long, Brittany	Review 2020 planning activities.	\$310.00	0.5	\$155.00
05/25/2020				
Rice, Blake	Prepare advisory scoping memo for 2020 audit.	\$260.00	2.0	\$520.00
Rice, Blake	Review capitalized administrative and general expense risk assessment for audit.	\$260.00	2.0	\$520.00
05/26/2020				
Boyce, Kyle	Plan walkthrough procedures for procurement controls for the 2020 audit.	\$190.00	3.5	\$665.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/26/2020				
Boyce, Kyle	Continue to plan walkthrough procedures for procurement controls for the 2020 audit.	\$190.00	2.0	\$380.00
Boyce, Kyle	Discussion with B. Ng (PG&E), J. Hamner (Deloitte) regarding updates in controls related to procurement.	\$190.00	0.5	\$95.00
Boyce, Kyle	Discussion with H. Chopra, J. Hamner, S. Varshney (Deloitte) regarding testing procedures related to procurement for the 2020 year end audit.	\$190.00	1.0	\$190.00
Boyce, Kyle	Discussion with W. Meredith, L. Schloetter, B. Martin, B. Rice, J. Hamner (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Boyce, Kyle	Discussion with B. Rice, H. Chopra, S. Varshney, J. Hamner (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Chopra, Harshita	Analyze the risks of material misstatements associated with financial statement line items and disclosures, controls to address identified risks and plan testing steps.	\$190.00	1.0	\$190.00
Chopra, Harshita	Discussion with K. Boyce, J. Hamner, S. Varshney (Deloitte) regarding testing procedures related to procurement for the 2020 year end audit.	\$190.00	1.0	\$190.00
Chopra, Harshita	Prepare a flowchart for the process and controls relating to the Greenhouse Gas (GHG) program.	\$190.00	0.5	\$95.00
Chopra, Harshita	Summarize a brief description of the process of the accounting policies for Greenhouse Gas (GHG) program including the subsections: emissions expense, emissions liability, allowances purchased, and auction proceeds.	\$190.00	1.5	\$285.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/26/2020				
Chopra, Harshita	Analyze the risks of material misstatements associated with financial statement line items and disclosures, controls to address identified risks and plan testing steps.	\$190.00	1.8	\$342.00
Chopra, Harshita	Discussion with B. Rice, S. Varshney, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Chopra, Harshita	Continue to analyze the risks of material misstatements associated with financial statement line items and disclosures, controls to address identified risks and plan testing steps.	\$190.00	1.4	\$266.00
Chopra, Harshita	Discussion with S. Varshney (Deloitte) regarding workpaper priorities.	\$190.00	0.3	\$57.00
Hamner, Jack	Discussion with W. Meredith, L. Schloetter, B. Martin, B. Rice, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Hamner, Jack	Discussion with B. Rice, H. Chopra, S. Varshney, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Hamner, Jack	Address notes within the FY'2020 materiality memo.	\$260.00	3.5	\$910.00
Hamner, Jack	Discussion with H. Chopra, K. Boyce, S. Varshney (Deloitte) regarding testing procedures related to procurement for the 2020 year end audit.	\$260.00	1.0	\$260.00
Hamner, Jack	Discussion with B. Ng (PG&E), K. Boyce (Deloitte) regarding updates in controls related to procurement.	\$260.00	0.5	\$130.00
Hamner, Jack	Prepare the FY'2020 balance sheet scoping workpaper.	\$260.00	2.0	\$520.00
Kanekar, Anish	Prepare audit plan for power and utilities studio team testing of investments	\$310.00	0.5	\$155.00
Kipkirui, Winnie	Attend 2020 planning meeting with B. Long, B. Rice (Deloitte).	\$260.00	0.5	\$130.00
Kipkirui, Winnie	Prepare Advisory IT planning memo	\$260.00	0.5	\$130.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/26/2020				
Kipkirui, Winnie	Continue prepare Advisory IT planning memo	\$260.00	1.0	\$260.00
Kipkirui, Winnie	Update controls testing timelines.	\$260.00	1.0	\$260.00
Long, Brittany	Attend 2020 planning meeting with W. Kipkirui, B. Rice (Deloitte).	\$310.00	0.5	\$155.00
M, Ashwin	Prepare Advisory IT risk assessment of relevant systems for 2020 audit	\$210.00	2.0	\$420.00
Martin, Blake	Discussion with W. Meredith, L. Schloetter, B. Rice, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Meredith, Wendy	Discussion with L. Schloetter, B. Martin, B. Rice, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$410.00	0.5	\$205.00
Misra, Saurabh	Review Advisory IT project plan for resource availability and interim testing strategy for 2020 audit	\$310.00	2.0	\$620.00
Ramkumar, Vignesh	Manage project plan for Power and Utilities Studio audit plan specific to investments	\$210.00	1.0	\$210.00
Ramkumar, Vignesh	Manage project plan for Power and Utilities Studio audit plan specific to asset retirement obligation	\$210.00	2.0	\$420.00
Rice, Blake	Discussion with W. Meredith, L. Schloetter, B. Martin, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Rice, Blake	Discussion with H. Chopra, S. Varshney, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Rice, Blake	Attend 2020 planning meeting with B. Long, W. Kipkirui (Deloitte).	\$260.00	0.5	\$130.00
Rice, Blake	Review accrued vacation risk assessment for audit.	\$260.00	1.5	\$390.00
Rice, Blake	Review general scoping risk assessment for 2020 audit.	\$260.00	2.5	\$650.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/26/2020				
Schloetter, Lexie	Discussion with W. Meredith, B. Martin, B. Rice, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$210.00	0.5	\$105.00
Schloetter, Lexie	Prepare quarterly review file for archive in accordance with firm standards.	\$210.00	1.0	\$210.00
Varshney, Swati	Discussion with B. Rice, H. Chopra, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Varshney, Swati	Discussion with H. Chopra, K. Boyce, J. Hamner (Deloitte) regarding testing procedures related to procurement for the 2020 year end audit.	\$260.00	1.0	\$260.00
Varshney, Swati	Discussion with H. Chopra (Deloitte) regarding workpaper priorities.	\$260.00	0.3	\$78.00
05/27/2020				
Boyce, Kyle	Close notes to nuclear fuel risk assessment.	\$190.00	2.0	\$380.00
Boyce, Kyle	Plan walkthrough procedures for procurement controls for the 2020 audit.	\$190.00	3.5	\$665.00
Boyce, Kyle	Discussion with J. Hamner (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Boyce, Kyle	Close notes for the Customer Advances for Construction (CAC) and the Contribution in Aid of Construction (CIAC) risk assessment.	\$190.00	2.0	\$380.00
Chopra, Harshita	Prepare the control design and implementation on controls related to cash.	\$190.00	2.0	\$380.00
Hamner, Jack	Discussion with K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Hamner, Jack	Review the greenhouse gas natural gas flows data risk assessment memorandum.	\$260.00	1.0	\$260.00
Hamner, Jack	Review the environmental accrual liability risk assessment workpaper.	\$260.00	1.0	\$260.00
Hamner, Jack	Address notes within the FY'2020 materiality memorandum.	\$260.00	2.0	\$520.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/27/2020				
Hamner, Jack	Prepare the FY'2020 balance sheet scoping workpaper.	\$260.00	3.0	\$780.00
Hamner, Jack	Call with S. Tatami (PG&E) regarding audit support requests for the company's derivative and hedging strategy.	\$260.00	0.5	\$130.00
Kipkirui, Winnie	Document responses received from client on current and expected IT system changes in 2020	\$260.00	1.5	\$390.00
Kipkirui, Winnie	Updated 2020 IT audit project plan based on client availability and controls testing timelines	\$260.00	1.5	\$390.00
Long, Brittany	Review Advisory audit plan for 2020 audit	\$310.00	0.5	\$155.00
M, Ashwin	Prepare Advisory IT risk assessment of powerplant system	\$210.00	2.0	\$420.00
Martin, Blake	Discussion with W. Meredith, B. Rice, M. Mueller (Deloitte) regarding benefits testing, scope, and timing of work for FY'20.	\$260.00	0.5	\$130.00
Meredith, Wendy	Discussion with B. Martin, B. Rice, M. Mueller (Deloitte) regarding benefits testing, scope, and timing of work for FY'20.	\$410.00	0.5	\$205.00
Misra, Saurabh	Continue review Advisory IT project plan for resource availability and interim testing strategy for 2020 audit	\$310.00	1.0	\$310.00
Mueller, Mamie	Discussion with W. Meredith, B. Martin, B. Rice (Deloitte) regarding benefits testing, scope, and timing of work for FY'20.	\$190.00	0.5	\$95.00
Rice, Blake	Review amounts due to customers risk assessment for audit.	\$260.00	2.0	\$520.00
Rice, Blake	Discussion with L. Schloetter (Deloitte) related to the Q1'20 archival.	\$260.00	1.0	\$260.00
Rice, Blake	Discussion with W. Meredith, B. Martin, M. Mueller (Deloitte) regarding benefits testing, scope, and timing of work for FY'20.	\$260.00	0.5	\$130.00

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Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/27/2020				
	Schloetter, Lexie Prepare quarterly review file for archive in accordance with firm standards.	\$210.00	0.5	\$105.00
	Schloetter, Lexie Discussion with B. Rice (Deloitte) related to the Q1'20 archival.	\$210.00	1.0	\$210.00
	Varshney, Swati Review pension benefit plan risk assessment and various considerations related to same.	\$260.00	0.5	\$130.00
	Varshney, Swati Review planning checklist which includes various questions on planned audit procedures.	\$260.00	1.0	\$260.00
05/28/2020				
	Boyce, Kyle Close notes for the 2020 audit planning and summary memo.	\$190.00	3.5	\$665.00
	Boyce, Kyle Discussion with R. Stanley (PG&E), J. Hamner, H. Chopra, S. Varshney (Deloitte) regarding the greenhouse gas journal entry control.	\$190.00	1.0	\$190.00
	Boyce, Kyle Planning walkthrough procedures for green house gas controls for the 2020 audit.	\$190.00	1.0	\$190.00
	Boyce, Kyle Close notes to the meter to cash billings sectional memo.	\$190.00	1.0	\$190.00
	Boyce, Kyle Discussion with W. Meredith, T. Gillam, B. Martin, B. Rice, J. Hamner (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
	Boyce, Kyle Discussion with B. Rice, J. Hamner (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
	Boyce, Kyle Close notes to the Customer Advances for Construction (CAC) and the Contribution in Aid of Construction (CIAC) risk assessment.	\$190.00	1.0	\$190.00
	Chopra, Harshita Continue executing the control design and implementation on controls related to Green house Gas program of the entity.	\$190.00	1.5	\$285.00
	Chopra, Harshita Discussion with S. Varshney (Deloitte) regarding control design and implementation on controls related to green house gas program of the entity.	\$190.00	0.5	\$95.00

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Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/28/2020				
Chopra, Harshita	Execute the control design and implementation on controls related to Green house Gas program of the entity.	\$190.00	3.0	\$570.00
Chopra, Harshita	Discussion with R. Stanley (PG&E), J. Hamner, K. Boyce, S. Varshney (Deloitte) regarding the greenhouse gas journal entry control.	\$190.00	1.0	\$190.00
Chopra, Harshita	Prepare a flowchart for the process and controls relating to the cash.	\$190.00	0.5	\$95.00
Chopra, Harshita	Discussion with S. Varshney (Deloitte) regarding workpaper priorities.	\$190.00	0.5	\$95.00
Chopra, Harshita	Discussion with S. Varshney (Deloitte) regarding risks of material misstatements associated with financial statement line items and disclosures and controls to address identified risks and plan testing steps.	\$190.00	0.5	\$95.00
Gillam, Tim	Discussion with W. Meredith, B. Martin, B. Rice, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$410.00	0.5	\$205.00
Hamner, Jack	Discussion with R. Stanley (PG&E), K. Boyce, H. Chopra, S. Varshney (Deloitte) regarding the greenhouse gas journal entry control.	\$260.00	1.0	\$260.00
Hamner, Jack	Prepare the FY'2020 balance sheet scoping workpaper.	\$260.00	3.5	\$910.00
Hamner, Jack	Discussion with B. Rice, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Hamner, Jack	Continue to prepare the FY'2020 balance sheet scoping workpaper.	\$260.00	2.5	\$650.00
Hamner, Jack	Discussion with W. Meredith, T. Gillam, B. Martin, B. Rice, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss status of audit planning activities.	\$260.00	0.5	\$130.00

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Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/28/2020				
Kipkirui, Winnie	Continue to review responses received from client on current and expected IT system changes in 2020	\$260.00	1.5	\$390.00
Kipkirui, Winnie	Prepare general IT control system risk assessment based on expected changes in system environment	\$260.00	1.5	\$390.00
Kipkirui, Winnie	Prepare general IT control system risk assessment based on factual prior year information	\$260.00	1.5	\$390.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss status of audit planning activities.	\$310.00	0.5	\$155.00
M, Ashwin	Prepare Advisory IT risk assessment of relevant systems for 2020 audit	\$210.00	2.0	\$420.00
Martin, Blake	Discussion with W. Meredith, T. Gillam, B. Rice, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Meredith, Wendy	Discussion with T. Gillam, B. Martin, B. Rice, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$410.00	0.5	\$205.00
Misra, Saurabh	Continue review Advisory IT risk assessment of relevant systems	\$310.00	2.0	\$620.00
Rice, Blake	Discussion with W. Meredith, T. Gillam, B. Martin, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Rice, Blake	Discussion with J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Rice, Blake	Review property taxes risk assessment for audit.	\$260.00	2.0	\$520.00
Varshney, Swati	Discussion with H. Chopra (Deloitte) regarding workpaper priorities.	\$260.00	0.5	\$130.00
Varshney, Swati	Review pension benefit plan risk assessment and various considerations related to same.	\$260.00	1.0	\$260.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/28/2020				
	Varshney, Swati Discussion with H. Chopra (Deloitte) regarding risks of material misstatements associated with financial statement line items and disclosures and controls to address identified risks and plan testing. steps.	\$260.00	0.5	\$130.00
	Varshney, Swati Discussion with H. Chopra (Deloitte) regarding control design and implementation on controls related to green house gas program of the entity.	\$260.00	0.5	\$130.00
	Varshney, Swati Discussion with R. Stanley (PG&E), J. Hamner, K. Boyce, H. Chopra (Deloitte) regarding the greenhouse gas journal entry control.	\$260.00	1.0	\$260.00
05/29/2020				
	Boyce, Kyle Close notes to the meter to cash billings sectional memo.	\$190.00	3.5	\$665.00
	Boyce, Kyle Review meter to cash billings controls for preparation of 2020 control walkthroughs	\$190.00	3.5	\$665.00
	Boyce, Kyle Close notes to the accrued vacation risk assessment memo for the 2020 audit.	\$190.00	1.0	\$190.00
	Chopra, Harshita Prepare the control design and implementation on controls related to green house gas program of the entity.	\$190.00	1.0	\$190.00
	Cochran, James Meeting with B. Long (Deloitte) to discuss 2020 status and budget.	\$410.00	0.5	\$205.00
	Fazil, Mohamed Prepare Advisory IT risk assessment of SAP	\$260.00	2.0	\$520.00
	Kipkirui, Winnie Continue prepare general IT control system risk assessment based on factual prior year information	\$260.00	1.5	\$390.00
	Li, Tina Discussion with W. Meredith, B. Rice, S. Verma (Deloitte) regarding considerations of fraud risk factors for 2020 audit.	\$310.00	0.5	\$155.00
	Long, Brittany Review proposed advisory audit plan for project management of interim testing.	\$310.00	0.5	\$155.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
05/29/2020				
Long, Brittany	Review advisory IT planning and scoping memo.	\$310.00	2.0	\$620.00
Long, Brittany	Meeting with J. Cochran (Deloitte) to discuss 2020 status and budget.	\$310.00	0.5	\$155.00
M, Ashwin	Prepare Advisory IT understanding the entity memo	\$210.00	2.0	\$420.00
Meredith, Wendy	Discussion with B. Rice, S. Verma, T. Li (Deloitte) regarding considerations of fraud risk factors for 2020 audit.	\$410.00	0.5	\$205.00
Rice, Blake	Discussion with W. Meredith, S. Verma, T. Li (Deloitte) regarding considerations of fraud risk factors for 2020 audit.	\$260.00	0.5	\$130.00
Varshney, Swati	Review pension benefit plan life risk assessment and various considerations related to same.	\$260.00	3.0	\$780.00
Verma, Sachin	Discussion with W. Meredith, B. Rice, T. Li (Deloitte) regarding considerations of fraud risk factors for 2020 audit.	\$410.00	0.5	\$205.00
Subtotal for 2020 Audit Services:			750.0	\$178,119.00
<i>2020 California Wildfires</i>				
05/01/2020				
Meredith, Wendy	Review proposed California public utility commission proposed decision related to 2017 and 2018 wildfires.	\$810.00	0.5	\$405.00
05/05/2020				
Meredith, Wendy	Review memo related to accounting associated with wildfire settlements	\$810.00	0.5	\$405.00
Meredith, Wendy	Continue Review memo related to accounting associated with wildfire settlements	\$810.00	0.5	\$405.00
05/06/2020				
Azebu, Matt	Review technical accounting memo summarizing the accounting treatment of fire victim's trust.	\$510.00	1.5	\$765.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 California Wildfires</i>				
05/11/2020				
Azebu, Matt	Discussion with S. Hunter, Z. Birden (PG&E), W. Meredith (Deloitte) regarding the accounting treatment of the Tort Claimant Committee Restructuring Support Agreement.	\$510.00	0.5	\$255.00
Meredith, Wendy	Discussion with S. Hunter, Z. Birden (PG&E), M. Azebu (Deloitte) regarding the accounting treatment of the Tort Claimant Committee Restructuring Support Agreement.	\$810.00	0.5	\$405.00
05/12/2020				
Meredith, Wendy	Discussion with A. Pidgeon, J. Allen, M. Azebu (Deloitte) regarding the accounting for the settlement in stock of wildfire-related claims under the restructuring support agreement and impacts on diluted earnings per share.	\$810.00	0.5	\$405.00
05/13/2020				
Gillam, Tim	Meeting with W. Meredith, M. Azebu, J. Hamner (Deloitte) to discuss practices for auditing the wildfire insurance fund model.	\$810.00	0.5	\$405.00
05/14/2020				
Meredith, Wendy	Review audit plan based on proposed timing of expected offerings.	\$810.00	0.5	\$405.00
Subtotal for 2020 California Wildfires:				5.5 \$3,855.00

2020 Post Bankruptcy Matters

05/01/2020

Meredith, Wendy	Meet with D. Thomason, J. Garboden, S. Hunter, T. Ockels, A. Chung, K. Mallonee (PG&E) to discuss diluted earnings per share.	\$810.00	0.5	\$405.00
Meredith, Wendy	Review proposed California public utility commission proposed decision related to plan of reorganization.	\$810.00	0.5	\$405.00
Shi, Yuxin	Prepare Equity Backstop Commitment consultation memo	\$410.00	2.0	\$820.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees	
<i>2020 Post Bankruptcy Matters</i>					
05/01/2020					
	Xu, Zhixin	Review findings memo pertaining to backstop.	\$510.00	1.0	\$510.00
05/04/2020					
	Domingue, Rob	Draft findings memo for equity backstop valuation.	\$700.00	1.3	\$910.00
	Meredith, Wendy	Continue to document procedures related to equity backstop contract.	\$810.00	1.5	\$1,215.00
	Meredith, Wendy	Document procedures related to equity backstop contract	\$810.00	1.0	\$810.00
	Shi, Yuxin	Continue prepare Equity Backstop Commitment consultation memo	\$410.00	2.0	\$820.00
	Xu, Zhixin	Update findings memo on backstop.	\$510.00	1.0	\$510.00
05/05/2020					
	Azebu, Matt	Review technical accounting memo summarizing the accounting treatment of equity backstop agreement.	\$510.00	2.0	\$1,020.00
	Shi, Yuxin	Address review comments within Equity Backstop Commitment Memos	\$410.00	2.0	\$820.00
	Xu, Zhixin	Update findings memo.	\$510.00	0.5	\$255.00
	Xu, Zhixin	Review scoping memo on backstop.	\$510.00	0.5	\$255.00
05/06/2020					
	Domingue, Rob	Review working papers and findings memo for equity backstop valuation.	\$700.00	1.2	\$840.00
05/07/2020					
	Domingue, Rob	Review valuation work papers for equity backstop valuation.	\$700.00	0.5	\$350.00
	Pidgeon, Andrew	Review accounting memo for equity backstop.	\$810.00	0.5	\$405.00
05/08/2020					
	Allen, Jana	Finalize accounting document on equity backstop agreement	\$610.00	0.5	\$305.00
	Clark, Brian	Review equity backstop model and associated memo	\$810.00	1.0	\$810.00
	Dineen, Sean	Review findings memorandum.	\$810.00	2.0	\$1,620.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Post Bankruptcy Matters</i>				
05/08/2020				
	Domingue, Rob Review findings memo for equity backstop valuation.	\$700.00	0.5	\$350.00
	Domingue, Rob Review working papers for equity backstop valuation.	\$700.00	0.7	\$490.00
	Shi, Yuxin Review Equity Backstop Model	\$410.00	2.0	\$820.00
05/11/2020				
	Meredith, Wendy Review internal specialist workpapers related to backstop equity.	\$810.00	1.5	\$1,215.00
	Meredith, Wendy Continue updating workpapers related to backstop equity.	\$810.00	1.0	\$810.00
	Meredith, Wendy Update workpapers related to backstop equity.	\$810.00	0.5	\$405.00
05/12/2020				
	Allen, Jana Perform accounting research for the settlement in stock of wildfire-related claims under the restructuring support agreement and impacts on diluted earnings per share.	\$610.00	0.5	\$305.00
	Allen, Jana Discussion with W. Meredith, A. Pidgeon, M. Azebu (Deloitte) regarding the accounting for the settlement in stock of wildfire-related claims under the restructuring support agreement and impacts on diluted earnings per share.	\$610.00	0.5	\$305.00
	Azebu, Matt Discussion with W. Meredith, A. Pidgeon, J. Allen (Deloitte) regarding the accounting for the settlement in stock of wildfire-related claims under the restructuring support agreement and impacts on diluted earnings per share.	\$510.00	0.5	\$255.00
	Pidgeon, Andrew Discussion with W. Meredith, J. Allen, M. Azebu (Deloitte) regarding the accounting for the settlement in stock of wildfire-related claims under the restructuring support agreement and impacts on diluted earnings per share.	\$810.00	0.7	\$567.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Post Bankruptcy Matters</i>				
05/12/2020				
Shi, Yuxin	Continue review Equity Backstop Model	\$410.00	1.0	\$410.00
Xu, Zhixin	Review workpapers for backstop.	\$510.00	1.0	\$510.00
05/13/2020				
Dineen, Sean	Review findings memo.	\$810.00	1.0	\$810.00
Shi, Yuxin	Review equity backstop model	\$410.00	1.0	\$410.00
05/14/2020				
Azebu, Matt	Discussion with W. Meredith, B. Rice, H. Chopra, S. Varshney, J. Hamner, B. Martin, L. Schloetter, E. Brown, K. Boyce (Deloitte) regarding effects of PG&E's plan to emerge from bankruptcy.	\$510.00	0.5	\$255.00
Boyce, Kyle	Discussion with W. Meredith, B. Rice, H. Chopra, S. Varshney, J. Hamner, B. Martin, M. Azebu, L. Schloetter, E. Brown (Deloitte) regarding effects of PG&E's plan to emerge from bankruptcy.	\$370.00	0.5	\$185.00
Brown, Erin	Discussion with W. Meredith, B. Rice, H. Chopra, S. Varshney, J. Hamner, B. Martin, M. Azebu, L. Schloetter, K. Boyce (Deloitte) regarding effects of PG&E's plan to emerge from bankruptcy.	\$370.00	0.5	\$185.00
Chopra, Harshita	Discussion with W. Meredith, B. Rice, S. Varshney, J. Hamner, B. Martin, M. Azebu, L. Schloetter, E. Brown, K. Boyce (Deloitte) regarding effects of PG&E's plan to emerge from bankruptcy.	\$370.00	0.5	\$185.00
Hamner, Jack	Discussion with W. Meredith, B. Rice, H. Chopra, S. Varshney, B. Martin, M. Azebu, L. Schloetter, E. Brown, K. Boyce (Deloitte) regarding effects of PG&E's plan to emerge from bankruptcy.	\$510.00	0.5	\$255.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Post Bankruptcy Matters</i>				
05/14/2020				
Martin, Blake	Discussion with W. Meredith, B. Rice, H. Chopra, S. Varshney, J. Hamner, M. Azebu, L. Schloetter, E. Brown, K. Boyce (Deloitte) regarding effects of PG&E's plan to emerge from bankruptcy.	\$510.00	0.5	\$255.00
Meredith, Wendy	Discussion with B. Rice, H. Chopra, S. Varshney, J. Hamner, B. Martin, M. Azebu, L. Schloetter, E. Brown, K. Boyce (Deloitte) regarding effects of PG&E's plan to emerge from bankruptcy.	\$810.00	0.5	\$405.00
Rice, Blake	Discussion with W. Meredith, H. Chopra, S. Varshney, J. Hamner, B. Martin, M. Azebu, L. Schloetter, E. Brown, K. Boyce (Deloitte) regarding effects of PG&E's plan to emerge from bankruptcy.	\$510.00	0.5	\$255.00
Schloetter, Lexie	Discussion with W. Meredith, B. Rice, H. Chopra, S. Varshney, J. Hamner, B. Martin, M. Azebu, E. Brown, K. Boyce (Deloitte) regarding effects of PG&E's plan to emerge from bankruptcy.	\$410.00	0.5	\$205.00
Varshney, Swati	Discussion with W. Meredith, B. Rice, H. Chopra, J. Hamner, B. Martin, M. Azebu, L. Schloetter, E. Brown, K. Boyce (Deloitte) regarding effects of PG&E's plan to emerge from bankruptcy.	\$510.00	0.5	\$255.00
05/20/2020				
Allen, Jana	Accounting guidance research on redeemable equity based instrument.	\$610.00	1.0	\$610.00
Gillam, Tim	Meeting with W. Meredith (Deloitte), D. Thomason, J. Garboden, S. Hunter, T. Ockels (PG&E) to discuss accounting for potential mandatorily redeemable equity instrument.	\$810.00	0.5	\$405.00
Gillam, Tim	Review project plover mandatory convertible deck and associated accounting research.	\$810.00	2.5	\$2,025.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Post Bankruptcy Matters</i>				
05/20/2020				
Meredith, Wendy	Discussion with S. Hunter, T. Ockels (PG&E), B. Rice (Deloitte) regarding potential triggers for segment reporting due to regionalization.	\$810.00	0.5	\$405.00
Meredith, Wendy	Research accounting for potential mandatorily redeemable equity instrument.	\$810.00	1.0	\$810.00
Meredith, Wendy	Meet with A. Pidgeon and W. Meredith (Deloitte) to discuss accounting for proposed mandatory redeemable equity instrument.	\$810.00	0.5	\$405.00
Meredith, Wendy	Continue researching accounting for potential mandatorily redeemable equity instrument.	\$810.00	0.5	\$405.00
Meredith, Wendy	Meeting with T. Gillam (Deloitte), D. Thomason, J. Garboden, S. Hunter, T. Ockels (PG&E) to discuss accounting for potential mandatorily redeemable equity instrument.	\$810.00	0.5	\$405.00
Pidgeon, Andrew	Review accounting literature for accounting for proposed mandatory redeemable equity instrument.	\$810.00	1.5	\$1,215.00
Pidgeon, Andrew	Meet with A. Pidgeon and W. Meredith (Deloitte) to discuss accounting for proposed mandatory redeemable equity instrument.	\$810.00	0.5	\$405.00
05/21/2020				
Allen, Jana	Meet with D. Thomason, J. Garboden, S. Hunter, T. Ockels (PG&E), T. Gillam, W. Meredith, A. Pidgeon (Deloitte), J. Armstrong, Z. Levine, A. Bilali (Goldman-Sachs) to discuss accounting for proposed mandatory redeemable equity instrument.	\$610.00	0.5	\$305.00
Gillam, Tim	Meet with D. Thomason, J. Garboden, S. Hunter, T. Ockels (PG&E), W. Meredith, A. Pidgeon, J. Allen (Deloitte), J. Armstrong, Z. Levine, A. Bilali (Goldman-Sachs) to discuss accounting for proposed mandatory redeemable equity instrument.	\$810.00	0.5	\$405.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Post Bankruptcy Matters</i>				
05/21/2020				
Meredith, Wendy	Meet with D. Thomason, J. Garboden, S. Hunter, T. Ockels (PG&E), T. Gillam, A. Pidgeon, J. Allen (Deloitte), J. Armstrong, Z. Levine, A. Bilali (Goldman-Sachs) to discuss accounting for proposed mandatory redeemable equity instrument.	\$810.00	0.5	\$405.00
Pidgeon, Andrew	Meet with D. Thomason, J. Garboden, S. Hunter, T. Ockels (PG&E), T. Gillam, W. Meredith, J. Allen (Deloitte), J. Armstrong, Z. Levine, A. Bilali (Goldman-Sachs) to discuss accounting for proposed mandatory redeemable equity instrument.	\$810.00	1.0	\$810.00
05/28/2020				
Meredith, Wendy	Discussion with B. Rice (Deloitte), S. Hunter, J. Garboden (PG&E) regarding upcoming bankruptcy matters in the month of June.	\$810.00	0.5	\$405.00
Rice, Blake	Discussion with W. Meredith (Deloitte), S. Hunter, J. Garboden (PG&E) regarding upcoming bankruptcy matters in the month of June.	\$510.00	0.5	\$255.00
05/29/2020				
Allen, Jana	Perform accounting research on equity transactions.	\$610.00	0.5	\$305.00
Subtotal for 2020 Post Bankruptcy Matters:			51.9	\$33,167.00

2020 Registration Statement and Financing Reviews

05/04/2020

Rice, Blake	Review draft comfort letter procedures for May registration and financing transactions.	\$510.00	1.0	\$510.00
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05/05/2020

Brown, Erin	Provide support for open items related to the company's Comfort Letters.	\$370.00	2.0	\$740.00
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PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Registration Statement and Financing Reviews</i>				
05/05/2020				
	Chopra, Harshita Continue drafting the comfort letter for the issuance of equity by the company and Agree corresponding amounts in 10-K 2019 and 8-Ks to respective 10-Ks, 10-Qs and accounting analysis.	\$370.00	3.0	\$1,110.00
	Chopra, Harshita Continue drafting the comfort letter for the issuance of equity by the company and Agree corresponding amounts in 10-K 2019 and 8-Ks to respective 10-Ks, 10-Qs and accounting analysis.	\$370.00	0.5	\$185.00
	Chopra, Harshita Draft the comfort letter for the issuance of equity by the company and Agree corresponding amounts in 10-K 2019 and 8-Ks to respective 10-Ks, 10-Qs and accounting analysis.	\$370.00	3.0	\$1,110.00
	Choudhary, Vidhan Review the circle up of the amounts as included in comfort letter, whereby the amounts were Agree to 10Q/10K's	\$410.00	2.0	\$820.00
	Dialani, Sipi Agree amounts from 10Q/10K's to prospectus supplements for comfort letter	\$370.00	3.0	\$1,110.00
	Schloetter, Lexie Discussion with B. Rice, B. Murdock, W. Meredith, M. Azebu, E. Brown, J. Hamner, B. Martin, K. Boyce (Deloitte) regarding workpaper priorities.	\$410.00	0.5	\$205.00
	Schloetter, Lexie Analyze company support related to the comfort letter procedures.	\$410.00	3.0	\$1,230.00
	Varshney, Swati Perform comfort letter procedures, whereby the amounts were agree to 10Q/10K's.	\$510.00	1.0	\$510.00
05/06/2020				
	Boyce, Kyle Tie out numbers in the comfort letter to client provided support.	\$370.00	1.5	\$555.00
	Chopra, Harshita Draft the comfort letter for the issuance of equity by the company and agree corresponding amounts in 10-K 2019 and 8-Ks to respective 10-Ks, 10-Qs and accounting analysis.	\$370.00	1.0	\$370.00
	Chopra, Harshita Draft comfort letter for issuance of equity by the company.	\$370.00	2.5	\$925.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Registration Statement and Financing Reviews</i>				
05/06/2020				
Meredith, Wendy	Meet with Y. Liu, E. Kim, M. Kaplan, M. Fausten, H. Polk, R. Shapurko, J. Levine (Davis Polk), P. Taylor, S. Archibald, M. Fleming (Cravath) to discuss proposed comfort letters related to equity and debt offering.	\$810.00	0.5	\$405.00
Schloetter, Lexie	Analyze company support related to the comfort letter procedures.	\$410.00	3.5	\$1,435.00
Schloetter, Lexie	update open items request list for K. Mallone (PG&E) related to comfort letter support.	\$410.00	1.5	\$615.00
Varshney, Swati	Review comfort letter procedures, whereby the amounts were agree to 10Q/10K's.	\$510.00	3.0	\$1,530.00
05/07/2020				
Azebu, Matt	Meet with W. Meredith (Deloitte) to discuss procedures related to wildfire fund.	\$510.00	0.5	\$255.00
Azebu, Matt	Review assurances on amounts included in prospectus supplements in connection with equity/debt offerings.	\$510.00	0.5	\$255.00
Azebu, Matt	Discussion with L. Schloetter (Deloitte), K. Mallone, A. Chung (PG&E) regarding comfort letter support.	\$510.00	0.5	\$255.00
Boyce, Kyle	Tie out numbers in comfort letter to client provided support.	\$370.00	1.0	\$370.00
Schloetter, Lexie	Analyze support related to the comfort letter procedures	\$410.00	3.0	\$1,230.00
Schloetter, Lexie	Discussion with M. Azebu (Deloitte), K. Mallone, A. Chung (PG&E) regarding comfort letter support.	\$410.00	0.5	\$205.00
Varshney, Swati	Continue review comfort letter procedures, whereby the amounts were agree to 10Q/10K's.	\$510.00	1.0	\$510.00
05/11/2020				
Azebu, Matt	Review comfort letter for upcoming debt / equity offerings.	\$510.00	3.0	\$1,530.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Registration Statement and Financing Reviews</i>				
05/11/2020				
Boyce, Kyle	Tie out numbers in comfort letter to client provided support.	\$370.00	0.5	\$185.00
05/12/2020				
Azebu, Matt	Discussion with H. Chopra (Deloitte) regarding comfort letter preparation in connection with upcoming debt/equity offerings.	\$510.00	0.5	\$255.00
Azebu, Matt	Discussion with J. Hamner, K. Boyce (Deloitte) with regards to tying out numbers in the comfort letter to client provided support.	\$510.00	0.5	\$255.00
Boyce, Kyle	Discussion with M. Azebu, J. Hamner (Deloitte) with regards to tying out numbers in the comfort letter to client provided support.	\$370.00	0.5	\$185.00
Boyce, Kyle	Tie out numbers in the comfort letter to client provided support.	\$370.00	3.0	\$1,110.00
Chopra, Harshita	Continue drafting the comfort letter for the issuance of equity by the company including agree corresponding amounts in 10-K 2019 and 8-Ks to respective 10-Ks, 10-Qs and accounting analysis.	\$370.00	1.5	\$555.00
Chopra, Harshita	Discussion with S. Varshney (Deloitte) regarding queries in the comfort letter and the amounts to be assured to the underwriters.	\$370.00	1.0	\$370.00
Chopra, Harshita	Draft the comfort letter for the issuance of equity by the company including agree corresponding amounts in 10-K 2019 and 8-Ks to respective 10-Ks, 10-Qs and accounting analysis.	\$370.00	3.0	\$1,110.00
Hamner, Jack	Agree amounts within comfort letter to the company's Q1'2020 10-Q and client-prepared schedules.	\$510.00	1.0	\$510.00
Hamner, Jack	Discussion with M. Azebu, K. Boyce (Deloitte) with regards to tying out numbers in the comfort letter to client provided support.	\$510.00	0.5	\$255.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees	
<i>2020 Registration Statement and Financing Reviews</i>					
05/12/2020					
	Meredith, Wendy	Review draft comfort letter and related prospectus supplement.	\$810.00	2.0	\$1,620.00
	Varshney, Swati	Discussion with H. Chopra (Deloitte) regarding queries in the comfort letter and the amounts to be assured to the underwriters.	\$510.00	1.0	\$510.00
	Varshney, Swati	Continue review comfort letter procedures, whereby the amounts were agree to 10Q/10K's.	\$510.00	2.5	\$1,275.00
05/13/2020					
	Azebu, Matt	Continue to review comfort letter for upcoming debt / equity offerings.	\$510.00	2.0	\$1,020.00
	Meredith, Wendy	Research question from external counsel related to addressees on draft comfort letter.	\$810.00	0.5	\$405.00
	Rice, Blake	Review draft comfort letter related to financing transactions for underwriters	\$510.00	2.0	\$1,020.00
05/14/2020					
	Azebu, Matt	Discussion with B. Rice (Deloitte) regarding queries on procedures performed with respect to issuance of equity by the company.	\$510.00	0.5	\$255.00
	Rice, Blake	Discussion with M. Azebu (Deloitte) regarding queries on procedures performed with respect to issuance of equity by the company.	\$510.00	0.5	\$255.00
05/15/2020					
	Azebu, Matt	Discussion with J. Lloyd (PG&E) regarding legal update procedures performed in connection with upcoming debt/equity offerings.	\$510.00	0.5	\$255.00
	Azebu, Matt	Review consent letter associated with amended registration statement	\$510.00	2.0	\$1,020.00
	Chopra, Harshita	Discussion with S. Varshney (Deloitte) regarding queries on procedures performed with respect to issuance of equity.	\$370.00	0.5	\$185.00
	Chopra, Harshita	Draft comfort letter memo with respect to issuance of equity.	\$370.00	2.0	\$740.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Registration Statement and Financing Reviews</i>				
05/15/2020				
	Chopra, Harshita Perform comfort letter procedures related to issuance of debt transactions	\$370.00	1.5	\$555.00
	Chopra, Harshita Discussion with M. Azebu, S. Varshney (Deloitte) regarding queries on procedures performed with respect to issuance of equity by the company.	\$370.00	0.5	\$185.00
	Rice, Blake Review amended registration statement memo.	\$510.00	1.5	\$765.00
	Varshney, Swati Discussion with H. Chopra (Deloitte) regarding queries on procedures performed with respect to issuance of equity.	\$510.00	0.5	\$255.00
	Varshney, Swati Review memorandum and consent related to filing of S-3 registration statement.	\$510.00	3.0	\$1,530.00
	Varshney, Swati Discussion with M. Azebu, H. Chopra (Deloitte) regarding queries on procedures performed with respect to issuance of equity by the company.	\$510.00	0.5	\$255.00
05/18/2020				
	Azebu, Matt Discussion with B. Rice, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$510.00	0.5	\$255.00
	Azebu, Matt Meet with J. Yu, J. Garboden, S. Wagenfohr, C. DeSanze (PG&E), W. Meredith (Deloitte), P. Jamieson (Hunton), N. Dorsey (Cravath) to discuss timing of registration statements and prospectus supplements.	\$510.00	0.5	\$255.00
	Azebu, Matt Discussion with B. Rice, J. Hamner (Deloitte) regarding the allocation of work and the offshore team's scheduled hours for FY'20 by testing section.	\$510.00	0.5	\$255.00
	Azebu, Matt Discussion with J. Lloyd (PG&E), B. Rice (Deloitte) regarding subsequent event inquiries on legal matters prior to filing of amended registration statement.	\$510.00	0.5	\$255.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Registration Statement and Financing Reviews</i>				
05/18/2020				
	Chopra, Harshita Draft comfort letter memo with respect to issuance of equity.	\$370.00	1.0	\$370.00
	Chopra, Harshita Continue to perform comfort letter procedures related to issuance of debt transactions	\$370.00	0.5	\$185.00
	Gillam, Tim Meet with W. Meredith (Deloitte) to discuss status of comfort letters and registration statements.	\$810.00	0.5	\$405.00
	Meredith, Wendy Review summary memo and representation letter related to Form S-3 Amendment 2.	\$810.00	1.0	\$810.00
	Meredith, Wendy Meet with T. Gillam (Deloitte) to discuss status of comfort letters and registration statements.	\$810.00	0.5	\$405.00
	Meredith, Wendy Meet with J. Yu. J. Garboden, S. Wagenfohr, C. DeSanze (PG&E), M. Azebu (Deloitte), P. Jamieson (Hunton), N. Dorsey (Cravath) to discuss timing of registration statements and prospectus supplements.	\$810.00	0.5	\$405.00
	Rice, Blake Discussion with J. Lloyd (PG&E), M. Azebu (Deloitte) regarding subsequent event inquiries on legal matters prior to filing of amended registration statement.	\$510.00	0.5	\$255.00
	Varshney, Swati Review memorandum related to filing of S-3 registration statement.	\$510.00	2.0	\$1,020.00
05/19/2020				
	Azebu, Matt Discussion with B. Martin, B. Rice, W. Meredith, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$510.00	0.5	\$255.00
	Azebu, Matt Discussion with A. Kamra, B. Rice, H. Chopra, S. Varshney, E. Brown, J. Hamner, K. Boyce (Deloitte) regarding workpaper priorities.	\$510.00	0.5	\$255.00
	Azebu, Matt Review consent letter associated with amended registration statement	\$510.00	1.0	\$510.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees	
<i>2020 Registration Statement and Financing Reviews</i>					
05/19/2020					
	Meredith, Wendy	Review updated management representation letter.	\$810.00	0.5	\$405.00
	Pemberton, Tricia	Review workpapers for the amendment to the S-3 for PG&E Corp. and utility.	\$810.00	2.0	\$1,620.00
	Rice, Blake	Prepare registration statement amendment memo.	\$510.00	3.0	\$1,530.00
05/20/2020					
	Gillam, Tim	Review draft comfort letter language.	\$810.00	2.0	\$1,620.00
	Meredith, Wendy	Review updated draft Form S-3/A and related draft consents.	\$810.00	0.5	\$405.00
	Rice, Blake	Discussion with S. Hunter, T. Ockels (PG&E), W. Meredith (Deloitte) regarding potential triggers for segment reporting due to regionalization.	\$510.00	0.5	\$255.00
	Rice, Blake	Review comfort letter memo	\$510.00	1.5	\$765.00
	Rice, Blake	Prepare registration statement amendment memo.	\$510.00	3.0	\$1,530.00
05/21/2020					
	Chopra, Harshita	Compare amounts in 10-K 2019 and 8-Ks to respective 10-Ks, 10-Qs and accounting analysis with the letter issued to the underwriters.	\$370.00	3.0	\$1,110.00
	Chopra, Harshita	Continue to respond to the questionnaire regarding issuance of equity by the company.	\$370.00	1.0	\$370.00
	Chopra, Harshita	Draft the comfort letter for the issuance of equity by Pacific Gas and Electric company (Utility).	\$370.00	0.5	\$185.00
	Dialani, Sipi	Respond to the questionnaire regarding issuance of equity by the company.	\$370.00	2.0	\$740.00
	Rice, Blake	Perform subsequent event inquiries in anticipation of amendment to registration statement.	\$510.00	1.0	\$510.00
	Rice, Blake	Prepare consent letter to be delivered to audit committee for final issuance.	\$510.00	2.0	\$1,020.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees	
<i>2020 Registration Statement and Financing Reviews</i>					
05/21/2020					
	Varshney, Swati	Review comfort letter procedures, which include giving comfort on various amounts asked by underwriter.	\$510.00	1.0	\$510.00
	Varshney, Swati	Review due diligence questionnaire by underwriters, related to equity issuance by the company.	\$510.00	1.5	\$765.00
	Varshney, Swati	Discussion with C. Yau (PG&E), H. Chopra, K. Boyce, J. Hamner (Deloitte) regarding cash account reconciliation process.	\$510.00	0.5	\$255.00
	Varshney, Swati	Continue reviewing comfort letter procedures, which include giving comfort on various amounts asked by underwriter.	\$510.00	2.5	\$1,275.00
	Varshney, Swati	Review comfort letter of the company which is in agreement with underwriter for issuance of equity by the company.	\$510.00	1.0	\$510.00
05/22/2020					
	Meredith, Wendy	Review draft Form S-3/A and consent.	\$810.00	0.5	\$405.00
	Meredith, Wendy	Review draft utility debt comfort letter.	\$810.00	1.5	\$1,215.00
05/26/2020					
	Meredith, Wendy	Review comments from underwriters counsel on the draft comfort letter.	\$810.00	0.5	\$405.00
	Rice, Blake	Prepare planning memo for amended registration statement.	\$510.00	2.0	\$1,020.00
05/27/2020					
	Chopra, Harshita	Compare amounts in 10-K 2019 and 8-Ks to respective 10-Ks, 10-Qs and accounting analysis with the letter issued to the underwriters.	\$370.00	0.5	\$185.00
	Gillam, Tim	Review draft registration statement.	\$810.00	2.0	\$1,620.00
	Meredith, Wendy	Review draft underwriting agreement.	\$810.00	0.5	\$405.00
	Meredith, Wendy	Continue review draft comfort letter and related updated prospectus supplement.	\$810.00	1.0	\$810.00

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Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees	
<i>2020 Registration Statement and Financing Reviews</i>					
05/27/2020					
	Meredith, Wendy	Review various emails related to timing of Form S-3 and comfort letters and send internal emails to engagement team related to revised timing.	\$810.00	0.5	\$405.00
	Meredith, Wendy	Research accounting literature for dating of consents letters related to amended registration filing .	\$810.00	0.5	\$405.00
	Pemberton, Tricia	Review consent for PG&E Corp. & Utility related to amendment No. 3 to the registration statement.	\$810.00	2.0	\$1,620.00
	Rice, Blake	Review amended registration statement.	\$510.00	2.0	\$1,020.00
05/28/2020					
	Gillam, Tim	Meet with W. Meredith (Deloitte) to discuss status of comfort letters and registration statements.	\$810.00	0.5	\$405.00
	Gillam, Tim	Review draft comfort letter language.	\$810.00	1.5	\$1,215.00
	Meredith, Wendy	Review updated draft comfort letters for PG&E Corporation.	\$810.00	1.0	\$810.00
	Meredith, Wendy	Review draft management representation letter including draft consents related to Form S-3 amendment 3.	\$810.00	0.5	\$405.00
	Meredith, Wendy	Review memo and draft audit committee communications related to consent to be issued in connection with Form S-3 amendment 3.	\$810.00	0.5	\$405.00
	Meredith, Wendy	Review updated comfort letter procedures requested from underwriters' counsel on prospectus supplements.	\$810.00	0.5	\$405.00
	Meredith, Wendy	Meet with T. Gillam (Deloitte) to discuss status of comfort letters and registration statements.	\$810.00	0.5	\$405.00
	Rice, Blake	Prepare audit committee deliverables for amended registration statement.	\$510.00	2.0	\$1,020.00
	Rice, Blake	Address notes within planning memo for amended registration statement.	\$510.00	2.5	\$1,275.00

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Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Registration Statement and Financing Reviews</i>				
05/29/2020				
Chopra, Harshita	Discussion with S. Varshney (Deloitte) regarding tie out amounts in supplement to the S-3 statement being issued to the respective 10-Ks, 10-Qs as well as other documents .	\$370.00	0.5	\$185.00
Chopra, Harshita	Compare amounts in supplement to the S-3 statement being issued to the respective 10-Ks, 10-Qs as well as other documents.	\$370.00	3.0	\$1,110.00
Chopra, Harshita	Continue to compare amounts in supplement to the S-3 statement being issued to the respective 10-Ks, 10-Qs as well as other documents.	\$370.00	2.0	\$740.00
Meredith, Wendy	Discussion with B. Rice (Deloitte), J. Lloyd, A. Capelle (PG&E) regarding subsequent event inquiries in connection with the filing of an amendment to registration statement.	\$810.00	0.5	\$405.00
Meredith, Wendy	Review client questions for due diligence call related to comfort letters.	\$810.00	0.5	\$405.00
Meredith, Wendy	Meet with J. Wells, D. Thomason (PG&E), H. Coleman (Davis-Polk) to respond to due diligence questions related to comfort letters.	\$810.00	1.0	\$810.00
Meredith, Wendy	Meet with A. Chung (PG&E) to discuss non-GAAP measures and capitalization table to be included in prospectus supplements.	\$810.00	0.5	\$405.00
Pemberton, Tricia	Review consent for PG&E Corp. & Utility related to amendment No. 3 to the registration statement.	\$810.00	1.0	\$810.00
Rice, Blake	Discuss subsequent event inquiries with D. Kenna and C. Pezzola (PG&E) for amended registration statement.	\$510.00	1.0	\$510.00
Rice, Blake	Discussion with W. Meredith (Deloitte), J. Lloyd, A. Capelle (PG&E) regarding subsequent event inquiries in connection with the filing of an amendment to registration statement.	\$510.00	0.5	\$255.00

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Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Registration Statement and Financing Reviews</i>				
05/29/2020				
Varshney, Swati	Discussion with H. Chopra (Deloitte) regarding tie out amounts in supplement to the S-3 statement being issued to the respective 10-Ks, 10-Qs as well as other documents .	\$510.00	0.5	\$255.00
Varshney, Swati	Review amounts in prospectus supplement to the S-3 statement wherein comfort is required to be given to underwriters on the amounts which agree to the respective 10-Ks, 10-Qs as well as other documents.	\$510.00	3.0	\$1,530.00
Subtotal for 2020 Registration Statement and Financing Reviews:			154.5	\$79,425.00
<i>2020 Wildfire Fund</i>				
05/06/2020				
Azebu, Matt	Discussion with T. Ockels, S. Hunter (PG&E), W. Meredith (PG&E) regarding status of wildfire fund model and planned testing approach.	\$510.00	0.5	\$255.00
Azebu, Matt	Prepare questions for S. Hunter (PG&E) related to wildfire fund model in connection with audit plan for testing model.	\$510.00	1.0	\$510.00
Meredith, Wendy	Discussion with T. Ockels, S. Hunter (PG&E), M. Azebu (PG&E) regarding status of wildfire fund model and planned testing approach.	\$810.00	0.5	\$405.00
05/07/2020				
Meredith, Wendy	Meet with M. Azebu (Deloitte) to discuss procedures related to wildfire fund.	\$810.00	0.5	\$405.00
05/08/2020				
Azebu, Matt	Meeting with J. Hamner (Deloitte) to walk through approach for testing wildfire fund model.	\$510.00	0.5	\$255.00
Azebu, Matt	Prepare for meeting with J. Hamner (Deloitte) to walk through approach for testing wildfire fund model.	\$510.00	0.5	\$255.00

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Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Wildfire Fund</i>				
05/08/2020				
Azebu, Matt	Prepare risk assessment considerations for modeling assumptions used in wildfire fund model.	\$510.00	1.5	\$765.00
Hamner, Jack	Meeting with M. Azebu (Deloitte) to walk through approach for testing wildfire fund model.	\$510.00	0.5	\$255.00
Hamner, Jack	Pull 10-K and 10-Q disclosures from other California utilities impacted by Assembly Bill 1054.	\$510.00	1.0	\$510.00
05/12/2020				
Azebu, Matt	Research public company disclosures related to wildfire fund in preparation for Q2'20 disclosure.	\$510.00	1.0	\$510.00
Meredith, Wendy	Review Sempra and Edison 10-K disclosures related to Wildfire fund contributions.	\$810.00	0.5	\$405.00
05/13/2020				
Azebu, Matt	Meeting with T. Gillam, W. Meredith, J. Hamner (Deloitte) to discuss practices for auditing the wildfire insurance fund model.	\$510.00	0.5	\$255.00
Hamner, Jack	Meeting with T. Gillam, W. Meredith, M. Azebu (Deloitte) to discuss practices for auditing the wildfire insurance fund model.	\$510.00	0.5	\$255.00
Meredith, Wendy	Meeting with T. Gillam, M. Azebu, J. Hamner (Deloitte) to discuss practices for auditing the wildfire insurance fund model.	\$810.00	0.5	\$405.00
Subtotal for 2020 Wildfire Fund:				9.5 \$5,445.00

Preparation of Fee Applications

05/04/2020

Gutierrez, Dalia	Update January monthly fee application.	\$200.00	1.4	\$280.00
Gutierrez, Dalia	Finalize January monthly fee application.	\$200.00	0.5	\$100.00

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Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
05/04/2020	Gutierrez, Dalia Prepare January fees file for fee examiner.	\$200.00	1.5	\$300.00
05/05/2020	Gutierrez, Dalia Prepare summary exhibits needed for the third interim fee application.	\$200.00	2.0	\$400.00
	Jin, Yezi Review of bankruptcy fee application for February	\$330.00	1.0	\$330.00
05/06/2020	Gutierrez, Dalia Prepare exhibits for third interim fee application.	\$200.00	3.8	\$760.00
	Gutierrez, Dalia Continue to prepare exhibits for third interim fee application.	\$200.00	3.5	\$700.00
	Gutierrez, Dalia Prepare draft of the third interim fee application, forward to B. Rice for updates to description of services.	\$200.00	1.7	\$340.00
	Jin, Yezi Continue review of bankruptcy fee application for February	\$330.00	9.2	\$3,036.00
	Jin, Yezi Continue review of bankruptcy fee application for February	\$330.00	9.2	\$3,036.00
	Jin, Yezi Review of bankruptcy fee application for March	\$330.00	9.3	\$3,069.00
	Rice, Blake Review draft bankruptcy fee applications according to bankruptcy court procedures.	\$230.00	2.0	\$460.00
05/07/2020	Jin, Yezi Prepare February'2020 bankruptcy fee filling.	\$330.00	6.2	\$2,046.00
05/08/2020	Gutierrez, Dalia Prepare first draft of the February monthly fee application.	\$200.00	5.0	\$1,000.00
05/11/2020	Jin, Yezi Prepare March'2020 monthly bankruptcy fee filling.	\$330.00	2.7	\$891.00
05/13/2020	Gutierrez, Dalia Review additional February data in preparation for the monthly fee application.	\$200.00	1.5	\$300.00

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Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
05/13/2020				
Jin, Yezi	Complete February'20 bankruptcy monthly fee filing.	\$330.00	1.3	\$429.00
Jin, Yezi	Complete March'20 bankruptcy monthly fee filing.	\$330.00	3.5	\$1,155.00
05/14/2020				
Gutierrez, Dalia	Review April fee detail in preparation for the monthly fee application.	\$200.00	6.0	\$1,200.00
Jin, Yezi	Prepare February'2020 bankruptcy monthly fee filing.	\$330.00	0.3	\$99.00
05/15/2020				
Gutierrez, Dalia	Review additional fee detail for period August 1, 2019 through March 31, 2020.	\$200.00	9.0	\$1,800.00
05/17/2020				
Gutierrez, Dalia	Review additional detail period August 1, 2019 through March 31, 2020 to be included in February 2020 and March 2020 monthly applications.	\$200.00	2.0	\$400.00
Gutierrez, Dalia	Review April fee detail in preparation for monthly fee application.	\$200.00	3.0	\$600.00
05/18/2020				
Jin, Yezi	Prepare February'20 bankruptcy monthly fee filing.	\$330.00	7.5	\$2,475.00
05/20/2020				
Gutierrez, Dalia	Update additional February fee detail, prepare exhibit for review.	\$200.00	2.5	\$500.00
Gutierrez, Dalia	Prepare first draft of March monthly fee application including creation of exhibits and charts.	\$200.00	3.0	\$600.00
Gutierrez, Dalia	Review April fee detail, forward to team for initial comments.	\$200.00	2.5	\$500.00
05/21/2020				
Jin, Yezi	Prepare April'20 bankruptcy monthly fee filing.	\$330.00	7.0	\$2,310.00

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Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
05/28/2020				
	Gutierrez, Dalia Update February fee statement for filing per comments received from M. Rothchild (Deloitte).	\$200.00	2.0	\$400.00
	Gutierrez, Dalia Prepare February monthly fee application, including exhibits and charts.	\$200.00	4.0	\$800.00
	Jin, Yezi Edit the February'20 bankruptcy monthly fee filing.	\$330.00	2.5	\$825.00
	Jin, Yezi Prepare April'20 bankruptcy monthly fee filing.	\$330.00	4.0	\$1,320.00
05/29/2020				
	Gutierrez, Dalia Revise February monthly fee application.	\$200.00	2.9	\$580.00
	Gutierrez, Dalia Review March fee detail with team updates in order to prepare exhibits and charts.	\$200.00	2.2	\$440.00
	Jin, Yezi Review February'20 bankruptcy monthly fee filing.	\$330.00	2.0	\$660.00
Subtotal for Preparation of Fee Applications:				127.7 \$34,141.00
Total				1,099.1 \$334,152.00

Recapitulation

Name	Rate	Hours	Fees
Clark, Brian	\$810.00	1.0	\$810.00
Dineen, Sean	\$810.00	3.0	\$2,430.00
Gillam, Tim	\$810.00	10.5	\$8,505.00
Meredith, Wendy	\$810.00	32.5	\$26,325.00
Pemberton, Tricia	\$810.00	5.0	\$4,050.00
Pidgeon, Andrew	\$810.00	4.2	\$3,402.00
Domingue, Rob	\$700.00	4.2	\$2,940.00
Allen, Jana	\$610.00	3.5	\$2,135.00

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Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Recapitulation

Name	Rate	Hours	Fees
Azebu, Matt	\$510.00	25.0	\$12,750.00
Hamner, Jack	\$510.00	4.0	\$2,040.00
Martin, Blake	\$510.00	0.5	\$255.00
Rice, Blake	\$510.00	27.5	\$14,025.00
Varshney, Swati	\$510.00	25.0	\$12,750.00
Xu, Zhixin	\$510.00	4.0	\$2,040.00
Choudhary, Vidhan	\$410.00	2.0	\$820.00
Clark, Brian	\$410.00	0.5	\$205.00
Cochran, James	\$410.00	2.0	\$820.00
Donahue, Nona	\$410.00	0.5	\$205.00
Gillam, Tim	\$410.00	2.0	\$820.00
Meredith, Wendy	\$410.00	16.5	\$6,765.00
Pemberton, Tricia	\$410.00	4.0	\$1,640.00
Schloetter, Lexie	\$410.00	12.5	\$5,125.00
Shi, Yuxin	\$410.00	10.0	\$4,100.00
Verma, Sachin	\$410.00	0.5	\$205.00
Boyce, Kyle	\$370.00	7.0	\$2,590.00
Brown, Erin	\$370.00	2.5	\$925.00
Chopra, Harshita	\$370.00	32.5	\$12,025.00
Dialani, Sipi	\$370.00	5.0	\$1,850.00
Hartman, John	\$350.00	0.5	\$175.00
Hodges, Skye	\$350.00	0.5	\$175.00
Jin, Yezi	\$350.00	0.3	\$105.00
Luong, Mimi	\$350.00	0.8	\$280.00
Murdock, Elizabeth	\$350.00	4.0	\$1,400.00
Sharma, Shikha Sharma	\$350.00	1.5	\$525.00
Jin, Yezi	\$330.00	65.7	\$21,681.00
Kamra, Akanksha	\$310.00	0.5	\$155.00
Kanekar, Anish	\$310.00	3.0	\$930.00

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Fees Sorted by Category for the Fee Period

May 01, 2020 - May 31, 2020

Recapitulation

Name	Rate	Hours	Fees
Li, Tina	\$310.00	0.5	\$155.00
Long, Brittany	\$310.00	29.5	\$9,145.00
Misra, Saurabh	\$310.00	15.0	\$4,650.00
Nkinzingabo, Rudy	\$310.00	0.7	\$217.00
Adams, Haley	\$260.00	1.0	\$260.00
Azebu, Matt	\$260.00	23.0	\$5,980.00
Bhatia, Sagar	\$260.00	2.0	\$520.00
Fazil, Mohamed	\$260.00	2.0	\$520.00
Hamner, Jack	\$260.00	132.5	\$34,450.00
Hernandez, Jorge Jivan	\$260.00	15.0	\$3,900.00
Kipkirui, Winnie	\$260.00	41.0	\$10,660.00
Martin, Blake	\$260.00	6.5	\$1,690.00
Rice, Blake	\$260.00	61.7	\$16,042.00
Varshney, Swati	\$260.00	26.8	\$6,968.00
Rice, Blake	\$230.00	2.0	\$460.00
M, Ashwin	\$210.00	8.0	\$1,680.00
Ramkumar, Vignesh	\$210.00	8.2	\$1,722.00
Schloetter, Lexie	\$210.00	32.5	\$6,825.00
Gutierrez, Dalia	\$200.00	60.0	\$12,000.00
Boyce, Kyle	\$190.00	139.5	\$26,505.00
Brown, Erin	\$190.00	97.5	\$18,525.00
Chopra, Harshita	\$190.00	69.5	\$13,205.00
Mueller, Mamie	\$190.00	0.5	\$95.00